

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

BREEDE VALLEY MUNICIPALITY**Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)****General Information**

Legal form of entity	Municipality (MFMA)
Mayoral committee	A. Steyn
Executive Mayor	J.D. Levendal (Deputy Executive Mayor)
Councillors	M. Sampson (Speaker) W.M. Blom A.M. du Toit S. Goedeman A.E. Jordaan W.R. Meiring M. Sampson E.Y. Sheldon J.F. van Zyl SJ Mei
Grading of local authority	Councillors Grade 4 Personnel Grade 10
Accounting Officer	GF Matthyse
Chief Finance Officer (CFO)	D. McThomas
Registered office	Civic Centre Baring Street Worcester 6850
Business address	Civic Centre Baring Street Worcester 6850
Postal address	Private Bag X3046 Worcester 6850
Bankers	ABSA Bank Limited
Auditors	Auditor-General of South Africa

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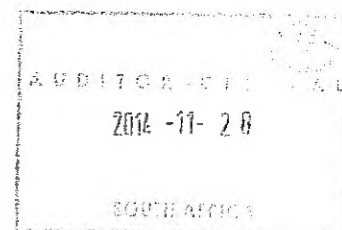


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Accounting Officer's Responsibilities and Approval

The accounting officer is required by the Municipal Finance Management Act (Act 56 of 2003), to maintain adequate accounting records and is responsible for the content and integrity of the financial statements and related financial information included in this report. It is the responsibility of the accounting officer to ensure that the financial statements fairly present the state of affairs of the municipality as at the end of the financial year and the results of its operations and cash flows for the period then ended. The external auditors are responsible for reporting on the fair presentation of the financial statements and related financial information.

The financial statements have been prepared in accordance with Standards of Generally Recognised Accounting Practices (GRAP), issued by the Accounting Standards Board in accordance with Section 122 (3) of the Municipal Finance Management Act (Act No 56 of 2003).

The financial statements are based upon appropriate accounting policies consistently applied and supported by reasonable and prudent judgements and estimates.

The accounting officer acknowledges that he is ultimately responsible for the system of internal financial control, established by the municipality and place considerable importance on maintaining a strong control environment. To enable the accounting officer to meet these responsibilities, the accounting officer sets standards for internal control aimed at reducing the risk of error or financial statements in a cost effective manner. The standards include the proper delegation of responsibilities within a clearly defined framework, effective accounting procedures and adequate segregation of duties to ensure an acceptable level of risk. These controls are monitored throughout the municipality and all employees are required to maintain the highest ethical standards in ensuring the municipality's business is conducted in a manner that in all reasonable circumstances is above reproach. The focus of risk management in the municipality is on identifying, assessing, managing and monitoring all known forms of risk across the municipality. While operating risk cannot be fully eliminated, the municipality endeavours to minimise it by ensuring that appropriate infrastructure, controls, systems and ethical behaviour are applied and managed within predetermined procedures and constraints.

The accounting officer is of the opinion, based on the information and explanations given by management, that the system of internal control provides reasonable assurance that the financial records may be relied on for the preparation of the financial statements. However, any system of internal financial control can provide only reasonable, and not absolute, assurance against material misstatement or financial statements.

The accounting officer has reviewed the municipality's cash flow forecast for the year to 30 June 2014 and, in the light of this review and the current financial position, he is satisfied that the municipality has or has access to adequate resources to continue in operational existence for the foreseeable future.

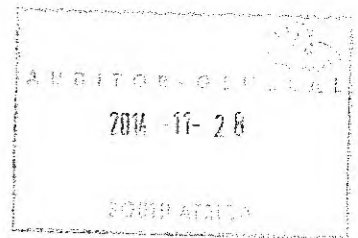
The financial statements are prepared on the basis that the municipality is a going concern and that the municipality has neither the intention nor the need to liquidate or curtail materially the scale of the municipality.

The external auditors are responsible for auditing & Reporting on the municipality's financial statement.

Although the accounting officer is primarily responsible for the financial affairs of the municipality, he is supported by the municipality's auditors.

Accounting Officer

29 August 2014



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Report of the Auditor-General

Annual Financial Statements not yet Audited.

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Accounting Officer's Report

The accounting officer submits his report for the year ended 30 June 2014.

1 Review of activities

Main business and operations

Breed Valley Municipality is situated in the Western Cape Province, 120 km north-east of Cape Town. Included in its boundaries are Worcester, Rawsonville, De Doorns and Touwsriver and surrounding rural areas. It covers 3833 sq. km and is home to around 166 825 people.

The municipality is set between three mountain ranges, incorporating some of the most valuable and fertile agricultural land in the country. The area is endowed with a diverse cultural history, regional accessibility and unique natural beauty that attract a great number of tourists.

The operating results for the year were pleasing for the following reasons; the financial position of the municipality is described to be sound, with an accumulated surplus of R 1,625,092,277 at year-end.

Net Surplus of the municipality is R 66,553,138 (2013: Restated surplus R 44,915,281). The overall summarised operating results for the Municipality in comparison to the approved budget are shown in the Statement of Financial Performance and also reflects a summary of income and expenditure. The segmental operating results are shown in Appendix G (A2) to the Financial Statements.

2 Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business. The solvency analyses show that the assets cover the liabilities by 370.79% (2013: 370.89%). The coverage indicates that the Municipality operate's as a going concern.

3 Subsequent events

1. During July 2014 movable assets to the value of R 381,868 was acquired from Worcester Agricultural Association (Kleinplaspie) of which an settlement amount of R 20,000 was paid by the municipality.

2. Irregular expenditure was condoned at the Council meeting held on the 26th August 2014.

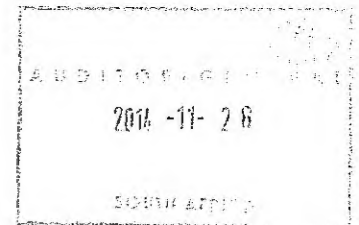
3. A settlement agreement for the contingent asset of SARS regarding the dispute with SARS regarding VAT has been reached.

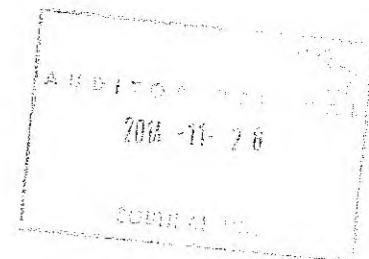
4 Accounting policies

The financial statements have been prepared in accordance with the prescribed Standards of Generally Recognised Accounting Practices (GRAP) issued by the Accounting Standards Board as the prescribed framework by National Treasury.

5 Borrowings, Investments and Cash

The accounting officer may after approval of Council exercise all the powers of the municipality to borrow money, as he considers appropriate needs. Interest-bearing debt did not increase in the year ended 30 June 2014 to finance the Municipality's infrastructure capital programme. In the financial year ended 30 June 2014, the Municipality redeemed interest-bearing debt of R 27,973,367. The interest paid on borrowings as percentage of total expenditure is 3.84% (2013: 3.87%).





5 Borrowings, Investments and Cash (continued)

Investment as 30 June 2014 amounted to R 85,000,000 (2013: R 30,000,000). Investments and cash and cash equivalents increased by R 151,988,865 to R 167,173,774.

Additional information regarding loans, investments and cash and cash equivalents is provided in notes 6, 12, 13 and Appendix A to the Financial Statements.

6 Capital expenditure

The capital expenditure incurred during the year amounted to R 127,824,963 (2013: R 107,618,450) which represented 90.01% (2013: 78%) of the approved capital budget, R 142,011,455 (2013: R 138,345,278). A complete analysis of capital expenditure (budgeted and actual) per functional area is included in Appendix J(A5), while Appendix B contains detail according to asset class. More details regarding external loans used to finance fixed assets are shown in Appendix A.

7 Cash flow analysis

Cash generated from operating activities increased from R 122,488,424 to R 161,627,108 in 2014.

Summary of net cash flows

	2014	2013
	<u>R</u>	<u>R</u>
Cash from operating activities	161 627 108	122 488 424
Cash from investing activities	(173 152 279)	(91 657 697)
Cash from financing activities	(28 289 920)	25 498 164
Net increase/(decrease) in cash and cash equivalents	<u>(39 815 091)</u>	<u>56 328 891</u>

8 Credit rating

The Entity was rated by Moody's Investor Services during the previous financial year. Their rating and outlook for the Municipality was a Baa1.za rating due to the negative outlook on South Africa sovereign rating. To monitor our credit rating and capacity for long-term financing we consider various qualitative and quantitative factors. At 30 June 2013 and 30 June 2014, the current ratio was 1.71:1 and 1.53:1 respectively. This reflects a slight decrease in the ratio.

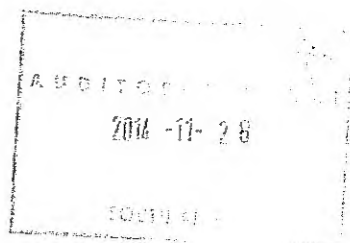
9 Accounting Officer

The accounting officer of the municipality during the year under review of this report is as follows:

Name	Nationality
G.F. Matthyse (employed March 2012)	South African

10 Auditors

Auditor-General of South Africa will continue in office for the next financial period.

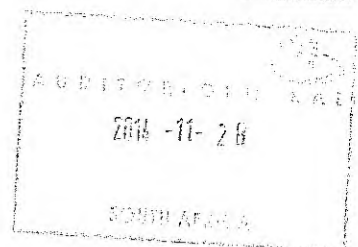


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Statement of Financial Position as at 30 June 2014

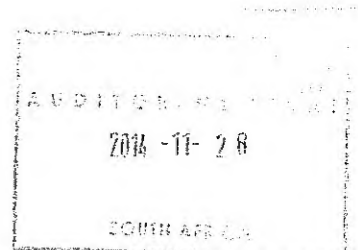
Figures in Rands	Note(s)	2014	2013 Restated
Assets			
Current Assets			
Short term investments	6	85 000 000	30 000 000
Current portion of long-term receivables	7	2 240 695	1 885 281
Inventories	8	29 109 041	27 545 837
Other receivables from non-exchange transactions	9	25 786 748	16 933 419
VAT receivable	10	7 500 118	5 418 610
Consumer debtors	11	62 912 431	68 928 344
Cash and cash equivalents	12	82 173 774	121 988 865
		<u>294 722 807</u>	<u>272 700 356</u>
Non-Current Assets			
Investment property	2	8 366 000	9 543 100
Property, plant and equipment	3	1 870 696 671	1 819 304 955
Intangible assets	4	5 221 314	4 936 680
Heritage assets	5	36 968 850	16 402 072
Long-term receivables	7	9 246 316	10 167 703
		<u>1 930 499 151</u>	<u>1 860 354 510</u>
Total Assets		<u>2 225 221 958</u>	<u>2 133 054 866</u>
Liabilities			
Current Liabilities			
Current portion of long term liabilities	13	26 468 195	28 503 504
Unspent conditional grants and receipts	14	50 409 982	22 636 050
Current portion of employee benefits	16	20 420 652	18 801 394
Trade and other payables from exchange transactions	18	91 750 538	86 707 478
Consumer deposits	19	3 308 208	3 094 624
		<u>192 357 575</u>	<u>159 743 050</u>
Non-Current Liabilities			
Long term liabilities	13	228 173 036	254 641 231
Non-current provisions	15	25 880 078	29 856 967
Non-current portion of employee benefits	16	153 718 992	130 745 669
		<u>407 772 106</u>	<u>415 243 867</u>
Total Liabilities		<u>600 129 681</u>	<u>574 986 917</u>
Net Assets		<u>1 625 092 277</u>	<u>1 558 067 948</u>
Reserves			
Accumulated surplus		1 625 092 277	1 558 067 949
Total Net Assets		<u>1 625 092 277</u>	<u>1 558 067 949</u>



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Statement of Financial Performance

2013 Restated	Figures in Rands	Note(s)	2014 Actual
	Revenue		
410 699 460	Revenue from exchange transactions		434 523 022
410 147 900	Service charges	21	431 008 897
11 430 816	Rental Income	25	11 540 284
4 394 905	Income from agency services		5 225 101
562 145	Property rates - penalties imposed and collection		779 100
2 822 657	Licences and permits		2 759 893
(31 995 912)	Revenue foregone		(35 430 587)
5 330 870	Other Income	26	6 475 861
8 006 079	Finance income	23	12 164 473
282 262 628	Revenue from non-exchange transactions		355 758 490
91 981 669	Property rates	20	96 015 628
19 596 871	Fines		52 035 143
170 684 088	Government grants and subsidies	22	207 707 719
692 962 088	Total Revenue		790 281 512
	Expenditure		
(188 608 845)	Employee related costs	28	(198 841 515)
(12 823 082)	Remuneration of councillors	29	(13 693 297)
(4 111 479)	Bad debts	30	-
(68 962 736)	Depreciation, amortisation and impairment	31	(68 660 087)
(1 716 129)	Rehabilitation	37	(1 761 561)
(196 840 831)	Bulk purchases	32	(207 240 966)
(25 261 052)	Finance costs	33	(28 637 978)
(210 531)	Collection costs		(198 886)
(45 473 088)	Repairs and maintenance		(47 050 677)
(7 291 207)	Contracted services	35	(7 665 612)
(27 600)	Grants and subsidies paid	36	(131 600)
(28 837 070)	Contributions to (from) debtors impairment, employee benefit obligation and leave payment accrual	37	(78 044 710)
(73 358 730)	General Expenses	27	(94 100 352)
(653 522 380)	Total Expenditure		(746 027 241)
732 015	Gains on disposal of assets		480 991
4 743 558	Fair value adjustments	24	21 817 876
44 915 281	Surplus (deficit) for the year		66 553 138
44 915 281	Attributable to:		
	Surplus (deficit) for the year		66 553 138



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Statement of Changes in Net Assets

	Note(s)	Housing Development Fund	Accumulated Surplus	Total net assets
Figures in Rand				
Balance at 30 June 2012		2 533 849	1 503 550 998	1 506 084 847
Movement for the year		(2 533 849)	(5 918 205)	(8 452 054.00)
		-	1 497 632 793	1 497 632 793
Prior prior period errors: Assets	43.13		(300 501)	(300 501)
Prior prior period errors: Land fill site	43.13		15 898 277	15 898 277
Prior prior period errors: Heritage asset	43.13		(414 979)	(414 979)
Balance 30 June 2012 restated		-	1 512 815 590	1 512 815 590
Surplus for the year			44 438 414	44 438 414
Other income			336 754	336 754
Prior period errors: Assets	43.13		(4 000)	(4 000)
Prior period errors: Debtors	43.13		2 957 689	2 957 689
Prior period errors: Assets	43.13		16 574	16 574
Prior period errors: Land fill Site	43.13		(2 470 039)	(2 470 039)
Prior period errors: Heritage asset	43.13		(23 033)	(23 033)
Movement for the year		-	0	-
Balance at 30 June 2013		-	1 558 067 949	1 558 067 949
Surplus Deficit for the year			66 553 138	66 553 138
Other income			471 190	471 190
Movement for the year			0	0
Balance at 30 June 2014			1 625 092 277	1 625 092 277

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2014-11-26

Cash Flow Statement

Figures in Rands	Note(s)	2014	2013 Restated
Cash flows from operating activities			
Cash receipts from services and rate payers		517 441 935	481 220 530
Cash receipts from government and other grants		235 481 651	169 597 817
Finance income: investing activities	23	9 427 895	5 696 890
Finance income: outstanding debtors	23	2 736 578	2 309 189
Cash paid to employees		(215 376 190)	(204 149 789)
Cash paid to suppliers		(359 315 183)	(306 897 561)
Grants paid	36	(131 600)	(27 600)
Finance cost	33	(28 637 978)	(25 261 052)
Net cash inflow from operating activities	38	161 627 108	122 488 424
Cash flows from investing activities			
Proceeds on disposal investment property	2	1 353 400	-
Acquisition of property, plant and equipment	3	(122 800 327)	(107 095 250)
Proceeds on disposal property, plant and equipment	3	3 101 452	3 708 917
Acquisition of intangible assets	4	(572 778)	(523 777)
(Increase)/decrease in investments	6	(55 000 000)	5 000 000
Decrease/(Increase) in non-current receivables	7	565 973	7 252 413
Net cash from investing activities		(173 152 279)	(91 657 697)
Cash flows from financing activities			
Loans raised (redeemed)	13	(28 503 504)	25 269 379
Movement in consumer Deposits	19	213 584	228 785
Net cash from financing activities		(28 289 920)	25 498 164
Net increase in cash and cash equivalents		(39 815 091)	56 328 891
Cash at the beginning of the year		121 988 865	65 659 974
Cash at the end of the year	12	82 173 774	121 988 865

Appropriation statement

WC025 Breede Valley - Reconciliation of Table A1 Budget Summary

Description	2013/14							2012/13				
	Original Budget	Budget Adjustments (l.c. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Revised Audited Outcome
	1	2	3	4	5	6	7	8	9	10	11	12
R thousands												
Financial Performance												
Property rates	87 235	241	87 477	88 604		1 127	101.3%	101.5%				84 678
Service charges	413 378	51	413 429	403 769		(9 660)	97.7%	97.7%				386 018
Investment revenue	4 725	2 275	7 000	9 428		2 428	134.7%	189.5%				5 697
Transfers recognised - operational	126 963	11 946	138 910	117 722		(21 187)	84.7%	92.7%				104 194
Other own revenue	41 205	1 606	42 811	103 860		61 049	242.6%	252.1%				62 474
Total Revenue (excluding capital transfers and contributions)	673 506	16 120	689 626	723 343		33 757	104.9%	107.4%				633 050
Employee costs	218 006	(18 507)	199 499	198 842		(656)	99.7%	91.2%				188 609
Remuneration of councillors	13 723	(116)	13 707	13 693		(13)	99.9%	99.9%				12 823
Depreciation & asset impairment	55 835	-	55 835	58 660		2 825	104.9%	104.3%				68 983
Finance charges	29 314	-	29 314	28 638		(676)	97.7%	97.7%				25 261
Materials and bulk purchases	254 353	5 526	259 879	254 292		(5 587)	97.9%	100.0%				242 314
Transfers and grants	200	-	200	132		(68)	66.0%	65.8%				28
Other expenditure	130 788	12 161	142 959	182 559		39 600	127.7%	139.5%				116 838
Total Expenditure	712 229	(839)	711 390	748 816		35 423	105.0%	104.9%				884 635
Surplus/(Deficit)	(38 723)	16 956	(21 767)	(23 432)		(1 665)	107.7%	63.5%				(21 675)
Transfers recognised - capital	82 433	726	83 159	76 127		(7 032)	91.5%	92.4%				66 491
Contributions recognised - capital & contributed assets	#####	13 659	#####	13 659		#####	#####	#####				-
Surplus/(Deficit) after capital transfers & contributions	43 710	31 541	#####	66 553		#####	#####	152.3%				44 815
Share of surplus/ (deficit) of associate	-	-	-	-		-	-	-				-
Surplus/(Deficit) for the year	43 710	31 541	#####	66 553		#####	#####	152.3%				44 815
Capital expenditure & funds raised												
Capital expenditure	82 433	726	83 159	76 127		(7 032)	91.5%	92.4%				66 491
Transfers recognised - capital	-	13 659	13 659	13 659		(0)	100.0%	100.0%				-
Public contributions & donations	25 185	2 807	27 992	24 422		(3 570)	87.2%	97.0%				24 975
Borrowing	18 614	6 369	17 002	13 417		(3 585)	78.9%	126.1%				16 153
Internally generated funds	118 231	23 780	142 011	127 825		(14 186)	90.0%	108.1%				107 618
Total sources of capital funds												
Cash flows												
Net cash from (used) operating	91 174	129 992	221 167	162 845		(58 322)	73.0%	178.6%				122 488
Net cash from (used) investing	(117 731)	(141 761)	(259 493)	(174 370)		85 123	87.2%	148.1%				(91 659)
Net cash from (used) financing	(28 380)	(20 274)	(56 661)	(28 290)		28 371	49.9%	99.7%				25 498
Cash/cash equivalents at the year end	65 082	111 946	(94 987)	82 174		177 161	-16.5%	126.3%				121 969

Material Variance Explanations

Statement of Budget Comparison					
Material Variance Explanations 30 June 2014					
Description	Budget 30 June 2014	Revenue/ Expenditure 30 June 2014	% Variance/ Variances greater than R50 000	Reasons for Material Deviations	Impact on Service Delivery
Revenue By Source					
Property rates - penalties & collection charges	730 000	779 089.71	7%	Increase in non-payment of property rates more as anticipated	None
Service charges - water revenue	45 424 030	49 353 257.70	9%	Higher consumption of residential water as anticipated	Positive
Service charges - refuse revenue	27 850 920	25 160 802.57	5%	More revenue recognised from residential refuse collection as anticipated	Positive
Service charges - other	-21 149 752	-23 157 182.97	9%	More departmental levies on Electricity, Sanitation and Water recognised as anticipated	None
Rental of facilities and equipment	12 373 440	11 540 283.61	-7%	Less rental from housing schemes recognised as anticipated	None
Interest earned - external investments	7 000 000	9 427 894.61	35%	More external investments made as anticipated	Positive
Interest earned - outstanding debtors	2 378 980	2 736 578.41	15%	Electricity Revenue are under-collected, thus is more interest on outstanding debtors incurred as anticipated	Positive
Fines	12 908 560	52 035 142.56	303%	Provision for Bad Debts: Traffic Fines as at 30 June 2014 in order to comply with Krep1	None
Licences and permits	3 256 370	2 789 852.08	-15%	Less people renewed their driver licences as anticipated	None
Agency services	5 000 000	5 225 100.83	5%	More vehicle registration fees collected as anticipated	Positive
Transfers recognised - operational	138 805 642	117 722 201.10	-15%	Less grant funding recognised from housing projects as anticipated	Services amended accordingly
Transfers recognised - capital	83 158 652	76 126 707.00	-8%	Less capital grant funding received as anticipated	Services amended accordingly
Other revenue	7 604 180	29 226 750.39	284%	Fair value adjustments at year end on water stock, debtors and investment property	None
Gain on disposal of PPE	412 750	1 269 322.43	208%	More assets were written off as anticipated (Insurance Claims)	Positive
Expenditure By Type					
Debt Impairment	15 313 020	50 801 159.12	239%	Provision for Bad Debts: Traffic Fines as at 30 June 2014 in order to comply with Krep1	None
Transfers and grants	200 000	131 600.00	-34%	Less grants awarded as anticipated	Services amended accordingly
Loss on disposal of PPE	240 080	658 331.45	174%	Transfer of municipal property to legal owners and more assets were written off as anticipated (Insurance Claims)	None
Capital Expenditure					
Air De Doorns 66/11kV Substation	5 733 387	4 851 559.48	88%	Delay in Eskom connection	None. Rolled over to 2014/15 financial year
Worm WWTW: Replace mechanical grids & control equipment	1 121 286	880 118.30	24%	Project completed. Final payment for consulting engineer outstanding	None. Rolled over to 2014/15 financial year
Stellenbosch Water Supply Worcester	38 066 401	37 433 586.71	632 814	Adverse weather conditions	None. Rolled over to 2014/15 financial year
Stellenbosch Water Supply Rawsonville	13 187 332	12 802 850.03	334 652	Saving on project	None. Project completed
Transhex INEP 136613	5 000 000	-	5 000 000	Long period for delivery of equipment (22 weeks)	None. Permission requested for funding to be rolled over to 2014/15 financial year
Sport: Boland Park: Security fencing - NLDTF	283 271	-	283 271	Lotto funding not paid over to BVM	None. When funding is received project will be implemented
Zwelonkeba Sport Grounds : Upgrading - NLDTF	335 739	-	335 739	Lotto funding not paid over to BVM	None. When funding is received project will be implemented
Electricity Connections	1 315 207	471 864.57	843 342	Fewer applications received	None. Services required was delivered
Water Connections	579 800	58 897.22	621 103	Fewer applications received	None. Services required was delivered
Electricity Network Extensions (Depending on Public Cont)	2 165 078	822 149.09	1 542 927	Fewer applications received	None. Services required was delivered
Refurbish WWTW: Touwrietier	800 000	685 000.00	115 000	Saving on project	None. Project completed
De Doorns Sport Field development:	1 007 249	878 000.00	129 249	Saving on project	None. Permission requested for funding to be rolled over to 2014/15 financial year for additional work
High Street - CBD - Replace Centre Island Street lighting and cables	2 170 000	1 871 548.83	298 450	Saving on project	None. Project completed
Refurbish Sewer pump station: Avian Park	200 000	128 650.00	71 150	Saving on project	None. Project completed
Electrification - 242 Lots (Phase 2A) - IIEP	2 540 000	1 931 013.55	606 986	Delay in building of houses	None: Electricity will be connected when houses completed
Alterations WWTW: Rawsonville	1 800 000	506 745.00	1 293 255	Project initiated after Fair 2014 adjustment budget. Insufficient time for completion	None. Rolled over to 2014/15 financial year
Townsville Library: New workroom and toilet facilities	168 000	4 800.00	163 200	Insufficient funds for completion	Rollled over to 2014/15 financial year, with additional funding allocated
Non-Motorised Transport: High Street	1 000 000	666 981.74	333 018	Appointed contractor resigned from project.	None. Permission requested for funding to be rolled over to 2014/15 financial year
Insurance claims	-	343 861.45	(343 861)	BVM did not budget for assets replaced by insurance claims	None
HR: Computer Software	187 000	-	187 000	Project delayed as a result of vacancies	None. Permission requested for funding to be rolled over to 2014/15 financial year
Kleinplais. Fence	350 000	180 911.45	161 089	Saving on project	None. Project completed
Virements to Final Adjustment Budget (Reconciliation of Budget Summary)					
Total Revenue					
Property Rates	Changes between the Final Budgeted amounts and the Final Adjustment Budget of 29 May 2014: Virements between departmental levies was approved by the Chief Financial Officer and it was done in line with the Approved Virement Policy of 2013/2014.				
Service Charges - other					
Total Expenditure					
Employee related costs	Changes between the Final Budgeted amounts and the Final Adjustment Budget of 29 May 2014: Virements was approved by the Chief Financial Officer and it was done in line with the Approved Virement Policy of 2013/2014.				
Other materials					
Other expenditure					
Cash flow					
Cash/ Cash Equivalents at the year end:	Changes between the Final Budgeted amounts and the Final Adjustment Budget of 29 May 2014:				

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

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1. Presentation of Annual Financial Statements

The annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practice (GRAP) including any interpretations, guidelines and directions, issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act (Act 56 of 2003).

These annual financial statements have been prepared on an accrual basis of accounting and are in accordance with historical cost convention as the basis of measurement, unless specified otherwise. They are presented in South African Rand. All figures have been rounded to the nearest Rand.

Assets, liabilities, revenues and expenses were not offset, except where offsetting is either required or permitted by a Standard of GRAP.

A summary of the significant accounting policies are disclosed below.

These accounting policies are consistent with the previous period, except for the changes set out in the note - Changes to the annual financial statements.

1.1 Going concern assumption

These annual financial statements have been prepared based on the expectation that the municipality will continue to operate as a going concern for at least the next 12 months.

1.2 Significant judgements and sources of estimation uncertainty

In preparing the annual financial statements, management is required to make estimates and assumptions that affect the amounts represented in the annual financial statements and related disclosures. Use of available information and the application of judgement is inherent in the formation of estimates. Actual results in the future could differ from these estimates which may be material to the annual financial statements. Significant judgements include:

Receivables

The municipality assesses its receivables for impairment at the end of each reporting period. In determining whether an impairment loss should be recorded in surplus or deficit, the municipality makes judgements as to whether there is observable data indicating a measurable decrease in the estimated future cash flows from a financial asset.

The impairment for trade and other receivables is based on a historic payment ratio per consumer.

Fair value estimation

The carrying value less impairment provision of short term trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the municipality for similar financial instruments.

The fair value of long term receivables is estimated by discounting the future contracted cash flows at the current market interest rate that is available to the municipality for similar financial assets.

Impairment testing

Value in use of cash and non-cash generating assets

The municipality reviews and tests the carrying value of assets when events or changes in circumstances suggest that the carrying amount may not be recoverable. If there are indications that impairment may have occurred, the remaining service potential of the asset is determined. The most appropriate approach selected to determine the remaining service potential is dependant on the availability of data and the nature of the impairment.

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.2 Significant judgements and sources of estimation uncertainty (continued)

Provisions

Landfill sites

The provision for rehabilitation of the landfill site is recognised as and when the environmental liability arises. The provision is calculated by a qualified environmental engineer. The provision represents the net present value of the expected future cash flows to rehabilitate the landfill site at year-end. To the extent that the obligations relate to an asset, it is capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial related asset are charged to the Statement of Financial Performance.

Additional disclosure of these estimates are included in note 15 Provision.

Staff leave

Staff leave is accrued to employees according to collective agreements. Provision is made for the full cost of accrued leave liability at reporting date. This accrual will be realised as employees take leave or when employment is terminated.

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions are included in note - Provisions.

Post retirement benefits

The present value of the post retirement medical obligation and long service awards depends on a number of factors that are determined on an actuarial basis using a number of assumptions. The assumptions used in determining the net cost (income) include the discount rate, expected rates of return on assets, future salary increases, mortality rates and future pension increases. Due to the long-term nature of these plans, such estimates are subject to significant uncertainty. Any changes in these assumptions will impact on the carrying amount of employee benefits.

Other key assumptions for employee benefits are based on current market conditions. Additional information is disclosed in Note - Employee Benefits.

Effective interest rate

The municipality used the prime rate to discount future cash flows.

Allowance for impairment

For receivables an impairment loss is recognised in surplus and deficit when there is objective evidence that it is impaired. The impairment is measured as the difference between the receivables carrying amount and the present value of estimated future cash flows discounted at the effective interest rate, computed at initial recognition.

Intangible assets

The useful lives of intangible assets are based on management's estimation. Management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

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Accounting Policies

1.2 Significant judgements and sources of estimation uncertainty (continued)

Property, plant and equipment

The useful lives of property, plant and equipment are based on management's estimation. Infrastructure's useful lives are based on technical estimates of the practical useful lives for the different infrastructure types, given engineering technical knowledge of the infrastructure types and service requirements. For other assets and buildings management considers the impact of technology, availability of capital funding, service requirements and required return on assets to determine the optimum useful life expectation, where appropriate. The estimation of residual values of assets is also based on management's judgement whether the assets will be sold or used to the end of their useful lives, and in what condition they will be at that time.

Management referred to the following when making assumptions regarding useful lives and residual values of property, plant and equipment:

- The useful life of movable assets was determined using the age of similar assets available for sale in the active market. Discussions with people within the specific industry were also held to determine useful lives.
- Local Government Industry Guides was used to assist with the deemed cost and useful life of infrastructure assets.
- The municipality referred to buildings in other municipal areas to determine the useful life of buildings. The municipality also consulted with engineers to support the useful life of buildings, with specific reference to the structural design of buildings.

Revenue Recognition - Fines

The Accounting policy on Revenue from Non-Exchange Transactions and Revenue from Exchange Transactions describes the conditions under which revenue will be recognised by management of the Municipality.

In making their judgement, management considered the detailed criteria for the recognition of revenue as set out in GRAP 9: Revenue from Exchange Transactions and GRAP 23: Revenue from Non-Exchange Transactions along with IGRAP 1: Applying the probability test on initial recognition of Revenue. The basic principles used and the assumptions made relating to traffic fines is disclosed in the accounting policy for Revenue from Non-Exchange Transactions.

1.3 Investment property

Investment property is property (land or a building - or part of a building - or both) held to earn rentals or for capital appreciation or both, rather than for:

- use in the production or supply of goods or services; or
- administrative purposes; or
- sale in the ordinary course of operations.

Investment property is recognised as an asset when, it is probable that the future economic benefits or service potential that are associated with the investment property will flow to the municipality, and the cost or fair value can be measured reliably.

Investment property is initially recognised at cost. Transaction costs are included in the initial measurement.

The cost of self-constructed investment property is the cost at the date of completion.

Transfers are made to or from investment property only when there is a change in use. From a transfer from investment property to owner occupied property (property, plant and equipment), the deemed cost for subsequent accounting is the fair value at the date of change in use. If owner occupied property becomes an investment property, the entity accounts for such property in accordance with the policy stated under property, plant and equipment up to the date of change in use.

Where investment property is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

Costs include costs incurred initially and costs incurred subsequently to add to, or to replace a part of, or service a property. If a replacement part is recognised in the carrying amount of the investment property, the carrying amount of the replaced part is derecognised.

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.3 Investment property (continued)

Fair value

Subsequent to initial measurement investment property is measured at fair value.

The fair value of investment property reflects market conditions at the reporting date.

A gain or loss arising from a change in fair value is included in net surplus or deficit for the period in which it arises.

If the municipality determines that the fair value of an investment property under construction is not reliably determinable but expects the fair value of the property to be reliably measurable when construction is complete, it measures that investment property under construction at cost until either its fair value becomes reliably determinable or construction is completed (whichever is earlier). If the municipality determines that the fair value of an investment property (other than an investment property under construction) is not reliably determinable on a continuing basis, the municipality measures that investment property using the cost model (as per the accounting policy on property, plant and equipment). The residual value of the investment property is then assumed to be zero. The municipality applies the cost model (as per the accounting policy on property, plant and equipment) until disposal of the investment property.

Once the municipality becomes able to measure reliably the fair value of an investment property under construction that has previously been measured at cost, it measures that property at its fair value. Once construction of that property is complete, it is presumed that fair value can be measured reliably. If this is not the case, the property is accounted for using the cost model in accordance with the accounting policy on Property, plant and equipment.

The municipality used a valuation expert namely De Kock Lloyd to determine the fair value at the reporting date.

Investment property is derecognised when there is a disposal or no future economic benefits or service potential are to be derived from the property. All gains and losses, which result from the derecognition, are recognised in the Statement of Financial Performance.

1.4 Property, plant and equipment

Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one period.

The cost of an item of property, plant and equipment is recognised as an asset when:

- it is probable that future economic benefits or service potential associated with the item will flow to the municipality; and
- the cost or fair value of the item can be measured reliably.

Property, plant and equipment are initially recognised at cost at the acquisition date.

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by management. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the necessary costs of dismantling and removing the asset and restoring the site on which it is located.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost), unless the fair value of neither the asset received nor the asset given up is reliably measurable. If the acquired item is not measured at fair value, its cost is measured at the carrying amount of the asset given up.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Costs include costs incurred initially to acquire or construct an item of property, plant and equipment and costs incurred subsequently to add to, replace part of, or service it. If a replacement cost is recognised in the carrying amount of an item of property, plant and equipment, the carrying amount of the replaced part is derecognised.

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Annual Financial Statements for the year ended 30 June 2014

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Accounting Policies

1.4 Property, plant and equipment (continued)

The initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located is also included in the cost of property, plant and equipment, where the municipality is obligated to incur such expenditure, and where the obligation arises as a result of acquiring the asset or using it for purposes other than the production of inventories.

Recognition of costs in the carrying amount of an item of property, plant and equipment ceases when the item is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Major spare parts and stand by equipment which are expected to be used for more than one period are included in property, plant and equipment. In addition, spare parts and stand by equipment which can only be used in connection with an item of property, plant and equipment are accounted for as property, plant and equipment.

Major inspection costs which are a condition of continuing use of an item of property, plant and equipment and which meet the recognition criteria above are included as a replacement in the cost of the item of property, plant and equipment. Any remaining inspection costs from the previous inspection are derecognised.

Property, plant and equipment are carried at cost less accumulated depreciation and any impairment losses.

Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

Property, plant and equipment are depreciated on a straight line basis over their expected useful lives to their estimated residual value. Depreciation is calculated on the depreciable amount.

The useful lives of items of property, plant and equipment have been assessed as follows:

Item	Average useful life
Infrastructure	
• Roads and Paving	5 - 80 years
• Pedestrian Malls	20 years
• Electricity	5 - 25 years
• Water	15 - 100 years
• Sewerage	15 - 75 years
• Housing	20 - 100 years
• Landfill sites	5 - 55 years
• Cementeries	25 - 60 years
Community	
• Buildings	10 - 100 years
• Recreational facilities	15 - 100 years
• Security	3 - 25 years
Other assets	
• Furniture and fixtures	2 - 20 years
• Specialised property, plant and equipment	5 - 20 years
• Other equipment	5 - 20 years
• Computer hardware	3 - 10 years
• Watercraft	3 - 10 years
• Other items of plant and equipment	3 - 20 years
• Bins and containers	5 - 15 years
• Library books	1 - 5 years
Transport assets	
• Other vehicles	5 - 30 years
• Specialist vehicles	5 - 30 years

The residual value, useful life and depreciation method of each asset are reviewed at the end of each reporting date. If the expectations differ from previous estimates, the change is accounted for as a change in accounting estimate.

Reviewing the useful life of an asset on an annual basis does not require the municipality to amend the previous estimate unless expectations differ from the previous estimate.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.4 Property, plant and equipment (continued)

The depreciation charge for each period is recognised in surplus or deficit unless it is included in the carrying amount of another asset.

Items of property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset.

The gain or loss arising from the derecognition of an item of property, plant and equipment is included in surplus or deficit when the item is derecognised. The gain or loss arising from the derecognition of an item of property, plant and equipment is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the item.

1.5 Site restoration and dismantling cost

The municipality has an obligation to dismantle, remove and restore items of property, plant and equipment. Such obligations are referred to as 'decommissioning, restoration and similar liabilities'. The cost of an item of property, plant and equipment includes the initial estimate of the costs of dismantling and removing the item and restoring the site on which it is located, the obligation for which the municipality incurs either when the item is acquired or as a consequence of having used the item during a particular period for purposes other than to produce inventories during that period.

If the related asset is measured using the cost model:

- (a) subject to (b), changes in the liability are added to, or deducted from, the cost of the related asset in the current period;
- (b) if a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit; and
- (c) if the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If it is such an indication, the asset is tested for impairment by estimating its recoverable amount or recoverable service amount, and any impairment loss is recognised in accordance with the accounting policy on impairment of cash-generating assets and/or impairment of non-cash-generating assets.

1.6 Intangible assets

An asset is identifiable if it either:

- is separable, i.e. is capable of being separated or divided from the municipality and sold, transferred, licensed, rented or exchanged, either individually or together with a related contract, identifiable assets or liability, regardless of whether the municipality intends to do so; or
- arises from binding arrangements (including rights from contracts), regardless of whether those rights are transferable or separable from the municipality or from other rights and obligations.

A binding arrangement describes an arrangement that confers similar rights and obligations on the parties to it as if it were in the form of a contract.

An intangible asset is recognised when:

- it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality; and
- the cost or fair value can be measured reliably.

The municipality assesses the probability of expected future economic benefits or service potential using reasonable and supportable assumptions that represent management's best estimate of the set of economic conditions that will exist over the useful life of the asset.

Intangible assets are initially recognised at cost.

Where an intangible asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

Expenditure on research (or on the research phase of an internal project) is recognised as an expense when it is incurred.

BREDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.6 Intangible assets (continued)

An intangible asset arising from development (or from the development phase of an internal project) is recognised when:

- it is technically feasible to complete the asset so that it will be available for use or sale;
- there is an intention to complete and use or sell it;
- there is an ability to use or sell it;
- it will generate probable future economic benefits or service potential;
- there are available technical, financial and other resources to complete the development and to use or sell the asset; and
- the expenditure attributable to the asset during its development can be measured reliably.

Intangible assets are carried at cost less any accumulated amortisation and any impairment losses.

The amortisation period and the amortisation method for intangible assets are reviewed at each reporting date and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

Reassessing the useful life of an intangible asset with a finite useful life after it was classified as indefinite is an indicator that the asset may be impaired. As a result the asset is tested for impairment and the remaining carrying amount is amortised over its useful life.

Internally generated brands, mastheads, publishing titles, customer lists and items similar in substance are not recognised as intangible assets.

Amortisation is provided to write down the intangible assets, on a straight line basis to their estimated residual values, as follows:

Item	Useful life
Computer software	3 - 5 years

Intangible assets are derecognised:

- on disposal; or
- when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of an intangible asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the intangible asset. Such difference is recognised in surplus or deficit when the intangible asset is derecognised.

1.7 Heritage assets

Heritage assets are assets that have a cultural, environmental, historical, natural, scientific, technological or artistic significance and are held indefinitely for the benefit of present and future generations.

An impairment loss of a cash-generating asset is the amount by which the carrying amount of an asset exceeds its recoverable amount.

Recognition

The municipality recognises a heritage asset as an asset when it is probable that future economic benefits or service potential associated with the asset will flow to the municipality, and the cost or fair value can be measured reliably.

Where the municipality holds a heritage asset, but on initial recognition it does not meet the recognition criteria because it cannot be reliably measured, information on such a heritage asset is disclosed in note - Heritage assets.

Initial measurement

Heritage assets are initially recognised cost.

Where a heritage asset is acquired at no cost, or for a nominal cost, its cost is its fair value as at the date of acquisition.

BREDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.7 Heritage assets (continued)

Subsequent measurement

Heritage assets are not depreciated based on their nature, however the municipality assesses at each reporting date whether there is a need for impairment.

The class of heritage assets are carried at cost less any accumulated impairment losses.

Impairment

The municipality assesses at each reporting date whether there is an indication that a heritage asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount or the recoverable service amount of the heritage asset.

Transfers

Transfers from heritage assets are only made when the particular asset no longer meets the definition of a heritage asset.

Transfers to heritage assets are only made when the asset meets the definition of a heritage asset.

Derecognition

Heritage assets are derecognised on disposal, or when no future economic benefits or service potential are expected from its use or disposal.

The gain or loss arising from the derecognition of a heritage asset is determined as the difference between the net disposal proceeds, if any, and the carrying amount of the heritage asset. Such difference is recognised in surplus or deficit when the heritage asset is derecognised.

1.8 Financial instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or a residual interest of another entity.

Financial instruments recognised on the Statement of Financial Position include receivables (both from exchange transactions and non-exchange transactions), cash and cash equivalents, annuity loans and payables (both from exchange and non-exchange transactions).

Classification

The municipality has the following types of financial assets (classes and category) as reflected on the face of the Statement of Financial Position or in the notes thereto:

Class	Category
Long term receivables	Financial asset measured at amortised cost
Receivables from exchange transactions	Financial asset measured at amortised cost
Receivables from non-exchange transactions	Financial asset measured at amortised cost
Cash and cash equivalents	Financial asset measured at amortised cost

The municipality has the following types of financial liabilities (classes and category) as reflected on the face of the Statement of Financial Position or in the notes thereto:

Class	Category
Long term liabilities	Financial liability measured at amortised cost
Payables from exchange transactions	Financial liability measured at amortised cost
Payables from non-exchange transactions	Financial liability measured at amortised cost

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.8 Financial Instruments (continued)**Initial recognition**

The municipality recognises a financial asset or a financial liability in its Statement of Financial Position when the municipality becomes a party to the contractual provisions of the instrument.

The municipality recognises financial assets using trade date accounting.

Upon initial recognition the municipality classifies financial instruments or their component parts as a financial liability, financial asset or residual interest in conformity with the substance of the contractual arrangement and to the extent that the instrument satisfies the definitions of a financial liability, a financial asset or a residual interest.

Initial measurement of financial assets and financial liabilities

The municipality measures a financial asset and financial liability, other than those subsequently measures at fair value, initially at its fair value plus transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

The municipality measures all other financial assets and financial liabilities initially at fair value.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.8 Financial Instruments (continued)

Subsequent measurement of financial assets and financial liabilities

The municipality measures all financial assets and financial liabilities after initial recognition using the following categories:

- Financial instruments at fair value.
- Financial instruments at amortised cost.
- Financial instruments at cost.

The amortised cost of a financial asset or financial liability is the amount at which the financial asset or financial liability is measured at initial recognition minus principal repayments, plus or minus the cumulative amortisation using the effective interest method of any difference between that initial amount and the maturity amount, and minus any reduction (directly or through the use of an allowance account) for impairment or uncollectibility in the case of a financial asset.

Fair value measurement considerations

The fair values of quoted investments are based on current bid prices. If the market for a financial asset is not active (and for unlisted securities), the municipality establishes fair value by using valuation techniques. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Short-term receivables and payables are not discounted where the initial credit period granted or received is consistent with terms used in the public sector, either through established practices or legislation.

Gains and losses

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired, or through the amortisation process.

Impairment and uncollectability of financial assets

All financial assets measured at amortised cost, or cost, are subject to impairment review.

The municipality assesses at the end of each reporting period whether there is any objective evidence that a financial asset or group of financial assets is impaired.

For amounts due to the municipality, significant financial difficulties of the receivable, probability that the receivable will enter bankruptcy and default of payments are all considered indicators of impairment.

Financial assets measured at amortised cost:

If there is objective evidence that an impairment loss on financial assets measured at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows (excluding future credit losses that have not been incurred) discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in surplus or deficit.

If, in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting an allowance account. The reversal does not result in a carrying amount of the financial asset that exceeds what the amortised cost would have been had the impairment not been recognised at the date the impairment is reversed. The amount of the reversal is recognised in surplus or deficit.

Where financial assets are impaired through the use of an allowance account, the amount of the loss is recognised in surplus or deficit within operating expenses. When such financial assets are written off, the write off is made against the relevant allowance account. Subsequent recoveries of amounts previously written off are credited against operating expenses.

Financial assets measured at cost:

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.8 Financial Instruments (continued)

If there is objective evidence that an impairment loss has been incurred on an investment in a residual interest that is not measured at fair value because its fair value cannot be measured reliably, the amount of the impairment loss is measured as the difference between the carrying amount of the financial asset and the present value of estimated future cash flows discounted at the current market rate of return for a similar financial asset. Such impairment losses are not reversed.

Trade and other receivables

Consumer debtors

Consumer debtors are recognised initially at cost and subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of consumer debtors is established when there is objective evidence that the municipality will not be able to collect all amounts due according to the original terms of the receivables. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the consumer debtor is impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the deficit is recognised in the Statement of Financial Performance. When a consumer debtor is uncollectable, it is written off against the allowance account for consumer debtors. Subsequent recoveries of amounts previously written-off are credited against the Statement of Financial Performance.

Housing selling schemes, Housing Personnel, Welfare, Recreational and Land sales

In respect of the above loans a provision for impairment is made on the same basis as the current portion included in consumer debtors, being the payment rate.

Other debtors

Other debtors consist among others of various debtors and / or suspense accounts with debit balances such as Housing board subsidies, Government subsidies, Interest receivable, VAT, Recoverable expenses, Prepaid expenses, Insurance claims and various other debtors / suspense accounts with debit balances. These aforementioned debtors / suspense accounts are assessed individually for impairment to ensure that no objective evidence exists that these debtors are irrecoverable. Should an individual debtor or group of debtors and or suspense account be regarded as irrecoverable, a provision for impairment is made.

Cash and cash equivalents

Cash includes cash on hand and demand deposits, and other short-term highly liquid investments that are readily convertible into known amounts of cash that are held with registered banking institutions and are subject to an insignificant risk of changes in value. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

For the purpose of cash flow statement, cash and cash equivalents comprise cash on hand deposits held on call with banks and investments in financial instruments, net of bank overdrafts and excluding fixed deposits.

Trade and other payables

Trade payables are initially measured at fair value plus transaction costs that are directly attributable to the acquisition and are subsequently measured at amortised cost using an effective interest rate, which is the initial carrying amount, less repayments, plus interest.

Financial liabilities and consumer deposits

The municipality measures all financial liabilities including trade and other payables, at amortised cost using the effective interest rate method. Financial liabilities include borrowings, other non-current liabilities (excluding provisions) and trade and other payables (excluding provisions). Interest-bearing external loans and bank overdrafts are recorded net of direct issue costs. Finance charges, including premiums payable, are accounted for on an accrual basis.

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1.8 Financial instruments (continued)

Derecognition

Financial assets

The municipality derecognises a financial asset only when:

- the contractual rights to the cash flows from the financial asset expire, are settled or waived;
- the municipality transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- the municipality, despite having retained some significant risks and rewards of ownership of the financial asset, has transferred control of the asset to another party and the other party has the practical ability to sell the asset in its entirety to an unrelated third party, and is able to exercise that ability unilaterally and without needing to impose additional restrictions on the transfer. In this case, the municipality:
 - derecognises the asset; and
 - recognises separately any rights and obligations created or retained in the transfer.

The carrying amount of the transferred asset is allocated between the rights or obligations retained and those transferred on the basis of their relative fair values at the transfer date. Newly created rights and obligations are measured at their fair values at that date. Any difference between the consideration received and the amounts recognised and derecognised is recognised in surplus or deficit in the period of the transfer.

On derecognition of a financial asset in its entirety, the difference between the carrying amount and the sum of the consideration received is recognised in surplus or deficit.

Financial liabilities

The municipality removes a financial liability (or a part of a financial liability) from its Statement of Financial Position when it is extinguished - i.e. when the obligation specified in the contract is discharged, cancelled, expires or waived.

An exchange between an existing borrower and lender of debt instruments with substantially different terms is accounted for as having extinguished the original financial liability and a new financial liability is recognised. Similarly, a substantial modification of the terms of an existing financial liability or a part of it is accounted for as having extinguished the original financial liability and having recognised a new financial liability.

The difference between the carrying amount of a financial liability (or part of a financial liability) extinguished or transferred to another party and the consideration paid, including any non-cash assets transferred or liabilities assumed, is recognised in surplus or deficit. Any liabilities that are waived, forgiven or assumed by another entity by way of a non-exchange transaction are accounted for in accordance with the Standard of GRAP on Revenue from Non-exchange Transactions (Taxes and Transfers).

1.9 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. A lease is classified as an operating lease if it does not transfer substantially all the risks and rewards incidental to ownership.

When a lease includes both land and building elements, the municipality assesses the classification of each element separately.

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1.9 Leases (continued)

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the Statement of Financial Position at amounts equal to the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the Statement of Financial Position as a finance lease obligation.

In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments to the fair value of the asset plus any direct costs incurred.

Minimum lease payments are apportioned between the finance charge and reduction of the outstanding liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of on the remaining balance of the liability.

Any contingent rents are recognised separately as an expense in the period in which they are incurred.

Operating leases - lessor

Operating lease revenue is recognised as revenue on a straight-line basis over the lease term. The difference between the amounts recognised as revenue and the contractual receipts are recognised as an operating lease asset or liability.

Initial direct costs incurred in negotiating and arranging operating leases are added to the carrying amount of the leased asset and recognised as an expense over the lease term on the same basis as the lease revenue.

The aggregate cost of incentives is recognised as a reduction of rental revenue over the lease term on a straight-line basis.

Any contingent rents are recognised separately as revenue in the period in which they are received.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments are recognised as an operating lease asset or liability.

The aggregate benefit of incentives is recognised as a reduction of rental expense over the lease term on a straight-line basis over the lease term.

Any contingent rents are recognised separately as an expense in the period in which they are incurred.

1.10 Inventories

Inventories comprise current assets held for sale, consumption or distributing during the ordinary course of business.

Inventories are initially measured at cost except where inventories are acquired at no cost, or for a nominal cost, then their costs are their fair value as at the date of acquisition. Housing top structures are carried at the lower of cost and current replacement cost.

Subsequently inventories consisting of consumable stores and finished goods, are measured at the lower of cost and net realisable value.

Inventories are measured at the lower of cost and current replacement cost where they are held for:

- distribution at no charge or for a nominal charge; or
- consumption in the production process of goods to be distributed at no charge or for a nominal charge.

Net realisable value is the estimated selling price in the ordinary course of operations less the estimated costs of completion and the estimated costs necessary to make the sale, exchange or distribution.

Current replacement cost is the cost the municipality incurs to acquire the asset on the reporting date.

The cost of inventories comprises of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition.

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Accounting Policies

1.10 Inventories (continued)

The cost of inventories of items that are not ordinarily interchangeable and goods or services produced and segregated for specific projects is assigned using specific identification of the individual costs.

The cost of inventories is assigned using the weighted average cost formula. The same cost formula is used for all inventories having a similar nature and use to the municipality.

When inventories are sold, the carrying amounts of those inventories are recognised as an expense in the period in which the related revenue is recognised. If there is no related revenue, the expenses are recognised when the goods are distributed, or related services are rendered. The amount of any write-down of inventories to net realisable value or current replacement cost and all losses of inventories are recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value or current replacement cost, are recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

1.11 Non-current assets held for sale and disposal groups

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

Non-current assets held for sale (or disposal group) are measured at the lower of its carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale are recognised in surplus or deficit.

Non-current assets and disposal groups held for sale are derecognised upon disposal of the item or where no further economic benefits or service potential is expected to flow from the asset or disposal group. Gains/losses that result from the derecognition of non-current assets or disposal groups held for sale are recognised in surplus/deficit in the period of the derecognition.

1.12 Impairment of cash-generating assets

Cash-generating assets are those assets held by the municipality with the primary objective of generating a commercial return. When an asset is deployed in a manner consistent with that adopted by a profit-orientated entity, it generates a commercial return.

Identification

When the carrying amount of a cash-generating asset exceeds its recoverable amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a cash-generating intangible asset with an indefinite useful life or a cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

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Accounting Policies

1.12 Impairment of cash-generating assets (continued)

Value in use

Value in use of a cash-generating asset is the present value of the estimated future cash flows expected to be derived from the continuing use of an asset and from its disposal at the end of its useful life.

When estimating the value in use of an asset, the municipality estimates the future cash inflows and outflows to be derived from continuing use of the asset and from its ultimate disposal and the municipality applies the appropriate discount rate to those future cash flows.

Discount rate

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money, represented by the current risk-free rate of interest and the risks specific to the asset for which the future cash flow estimates have not been adjusted.

Recognition and measurement (individual asset)

If the recoverable amount of a cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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Accounting Policies

1.12 Impairment of cash-generating assets (continued)

Cash-generating units

If there is any indication that an asset may be impaired, the recoverable amount is estimated for the individual asset. If it is not possible to estimate the recoverable amount of the individual asset, the municipality determines the recoverable amount of the cash-generating unit to which the asset belongs (the asset's cash-generating unit).

If an active market exists for the output produced by an asset or group of assets, that asset or group of assets is identified as a cash-generating unit, even if some or all of the output is used internally. If the cash inflows generated by any asset or cash-generating unit are affected by internal transfer pricing, the municipality uses management's best estimate of future price(s) that could be achieved in arm's length transactions in estimating:

- the future cash inflows used to determine the asset's or cash-generating unit's value in use; and
- the future cash outflows used to determine the value in use of any other assets or cash-generating units that are affected by the internal transfer pricing.

Cash-generating units are identified consistently from period to period for the same asset or types of assets, unless a change is justified.

The carrying amount of a cash-generating unit is determined on a basis consistent with the way the recoverable amount of the cash-generating unit is determined.

An impairment loss is recognised for a cash-generating unit if the recoverable amount of the unit is less than the carrying amount of the unit. The impairment is allocated to reduce the carrying amount of the cash-generating assets of the unit on a pro rata basis, based on the carrying amount of each asset in the unit. These reductions in carrying amounts are treated as impairment losses on individual assets.

In allocating an impairment loss, the municipality does not reduce the carrying amount of an asset below the highest of:

- its fair value less costs to sell (if determinable);
- its value in use (if determinable); and
- zero.

The amount of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other cash-generating assets of the unit.

Where a non-cash-generating asset contributes to a cash-generating unit, a proportion of the carrying amount of that non-cash-generating asset is allocated to the carrying amount of the cash-generating unit prior to estimation of the recoverable amount of the cash-generating unit.

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1.12 Impairment of cash-generating assets (continued)

Reversal of impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable amount of that asset.

An impairment loss recognised in prior periods for a cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the cash-generating asset is adjusted in future periods to allocate the cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

A reversal of an impairment loss for a cash-generating unit is allocated to the cash-generating assets of the unit pro rata with the carrying amounts of those assets. These increases in carrying amounts are treated as reversals of impairment losses for individual assets. No part of the amount of such a reversal is allocated to a non-cash-generating asset contributing service potential to a cash-generating unit.

In allocating a reversal of an impairment loss for a cash-generating unit, the carrying amount of an asset is not increased above the lower of:

- its recoverable amount (if determinable); and
- the carrying amount that would have been determined (net of amortisation or depreciation) had no impairment loss been recognised for the asset in prior periods.

The amount of the reversal of the impairment loss that would otherwise have been allocated to the asset is allocated pro rata to the other assets of the unit.

1.13 Impairment of non-cash-generating assets

Non-cash-generating assets are assets other than cash-generating assets.

Identification

When the carrying amount of a non-cash-generating asset exceeds its recoverable service amount, it is impaired.

The municipality assesses at each reporting date whether there is any indication that a non-cash-generating asset may be impaired. If any such indication exists, the municipality estimates the recoverable service amount of the asset.

Irrespective of whether there is any indication of impairment, the municipality also tests a non-cash-generating intangible asset with an indefinite useful life or a non-cash-generating intangible asset not yet available for use for impairment annually by comparing its carrying amount with its recoverable service amount. This impairment test is performed at the same time every year. If an intangible asset was initially recognised during the current reporting period, that intangible asset was tested for impairment before the end of the current reporting period.

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Accounting Policies

1.13 Impairment of non-cash-generating assets (continued)**Value in use**

Value in use of non-cash-generating assets is the present value of the non-cash-generating assets remaining service potential.

The present value of the remaining service potential of a non-cash-generating asset is determined using the following approach:

Depreciated replacement cost approach

The present value of the remaining service potential of a non-cash-generating asset is determined as the depreciated replacement cost of the asset. The replacement cost of an asset is the cost to replace the asset's gross service potential. This cost is depreciated to reflect the asset in its used condition. An asset may be replaced either through reproduction (replication) of the existing asset or through replacement of its gross service potential. The depreciated replacement cost is measured as the reproduction or replacement cost of the asset, whichever is lower, less accumulated depreciation calculated on the basis of such cost, to reflect the already consumed or expired service potential of the asset.

The replacement cost and reproduction cost of an asset is determined on an "optimised" basis. The rationale is that the municipality would not replace or reproduce the asset with a like asset if the asset to be replaced or reproduced is an overdesigned or overcapacity asset. Overdesigned assets contain features which are unnecessary for the goods or services the asset provides. Overcapacity assets are assets that have a greater capacity than is necessary to meet the demand for goods or services the asset provides. The determination of the replacement cost or reproduction cost of an asset on an optimised basis thus reflects the service potential required of the asset.

Recognition and measurement

If the recoverable service amount of a non-cash-generating asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable service amount. This reduction is an impairment loss.

An impairment loss is recognised immediately in surplus or deficit.

After the recognition of an impairment loss, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

Reversal of an impairment loss

The municipality assesses at each reporting date whether there is any indication that an impairment loss recognised in prior periods for a non-cash-generating asset may no longer exist or may have decreased. If any such indication exists, the municipality estimates the recoverable service amount of that asset.

An impairment loss recognised in prior periods for a non-cash-generating asset is reversed if there has been a change in the estimates used to determine the asset's recoverable service amount since the last impairment loss was recognised. The carrying amount of the asset is increased to its recoverable service amount. The increase is a reversal of an impairment loss. The increased carrying amount of an asset attributable to a reversal of an impairment loss does not exceed the carrying amount that would have been determined (net of depreciation or amortisation) had no impairment loss been recognised for the asset in prior periods.

A reversal of an impairment loss for a non-cash-generating asset is recognised immediately in surplus or deficit.

After a reversal of an impairment loss is recognised, the depreciation (amortisation) charge for the non-cash-generating asset is adjusted in future periods to allocate the non-cash-generating asset's revised carrying amount, less its residual value (if any), on a systematic basis over its remaining useful life.

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Accounting Policies

1.14 Employee benefits

Short-term employee benefits

Short-term employee benefits are employee benefits (other than termination benefits) that are due to be settled within twelve months after the end of the period in which the employees render the related service.

Short-term employee benefits include items such as:

- wages, salaries and social security contributions;
- short-term compensated absences (such as paid annual leave and paid sick leave) where the compensation for the absences is due to be settled within twelve months after the end of the reporting period in which the employees render the related employee service;
- bonus, incentive and performance related payments payable within twelve months after the end of the reporting period in which the employees render the related service; and
- non-monetary benefits (for example, medical care, and free or subsidised goods or services such as housing, cars and cellphones) for current employees.

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the undiscounted amount of short-term employee benefits expected to be paid in exchange for that service:

- as a liability (accrued expense), after deducting any amount already paid. If the amount already paid exceeds the undiscounted amount of the benefits, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the benefits in the cost of an asset.

The expected cost of compensated absences is recognised as an expense as the employees render services that increase their entitlement or, in the case of non-accumulating absences, when the absence occurs. The municipality measures the expected cost of accumulating compensated absences as the additional amount that the municipality expects to pay as a result of the unused entitlement that has accumulated at the reporting date.

The municipality recognises the expected cost of bonus, incentive and performance related payments when the municipality has a present legal or constructive obligation to make such payments as a result of past events and a reliable estimate of the obligation can be made. A present obligation exists when the municipality has no realistic alternative but to make the payments.

Post-employment benefits

Post-employment benefits are employee benefits (other than termination benefits) which are payable after the completion of employment.

Post-employment benefit plans are formal or informal arrangements under which the municipality provides post-employment benefits for one or more employees.

Multi-employer plans are defined contribution plans (other than state plans and composite social security programmes) or defined benefit plans (other than state plans) that pool the assets contributed by various entities that are not under common control and use those assets to provide benefits to employees of more than one entity, on the basis that contribution and benefit levels are determined without regard to the identity of the entity that employs the employees concerned.

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1.14 Employee benefits (continued)

Post-employment benefits: Defined contribution plans

When an employee has rendered service to the municipality during a reporting period, the municipality recognises the contribution payable to a defined contribution plan in exchange for that service:

- as a liability (accrued expense), after deducting any contribution already paid. If the contribution already paid exceeds the contribution due for service before the reporting date, the municipality recognises that excess as an asset (prepaid expense) to the extent that the prepayment will lead to, for example, a reduction in future payments or a cash refund; and
- as an expense, unless another Standard requires or permits the inclusion of the contribution in the cost of an asset.

The municipality provides retirement contribution for its employees and councillors.

A defined contribution plan is a plan under which the municipality pays fixed contributions into a separate entity. The municipality has no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employees the benefits relating to service in the current or prior periods.

A defined benefit plan is a plan that is not a defined contribution plan. Typically defined benefit plans define an amount of benefit that an employee will receive after retirement, usually dependent on one or more factors such as age, years of service and compensation.

BREDE VALLEY MUNICIPALITY

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Accounting Policies

1.14 Employee benefits (continued)

Post-employment benefits: Defined benefit plans

Defined benefit plans are post-employment benefit plans other than defined contribution plans.

The defined benefit plan of the municipality includes post retirement medical aid benefits.

Actuarial gains and losses comprise experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred) and the effects of changes in actuarial assumptions. In measuring its defined benefit liability the municipality recognises actuarial gains and losses in surplus or deficit in the reporting period in which they occur.

Current service cost is the increase in the present value of the defined benefit obligation resulting from employee service in the current period.

Interest cost is the increase during a period in the present value of a defined benefit obligation which arises because the benefits are one period closer to settlement.

Past service cost is the change in the present value of the defined benefit obligation for employee service in prior periods, resulting in the current period from the introduction of, or changes to, post-employment benefits or other long-term employee benefits. Past service cost may be either positive (when benefits are introduced or changed so that the present value of the defined benefit obligation increases) or negative (when existing benefits are changed so that the present value of the defined benefit obligation decreases). In measuring its defined benefit liability the municipality recognises past service cost as an expense in the reporting period in which the plan is amended.

Plan assets comprise assets held by a long-term employee benefit fund and qualifying insurance policies.

The present value of a defined benefit obligation is the present value, without deducting any plan assets, of expected future payments required to settle the obligation resulting from employee service in the current and prior periods.

The return on plan assets is interest, dividends or similar distributions and other revenue derived from the plan assets, together with realised and unrealised gains or losses on the plan assets, less any costs of administering the plan (other than those included in the actuarial assumptions used to measure the defined benefit obligation) and less any tax payable by the plan itself.

The amount recognised as a defined benefit liability is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly;
- plus any liability that may arise as a result of a minimum funding requirement

The amount determined as a defined benefit liability may be negative (an asset). The municipality measures the resulting asset at the lower of:

- the amount determined above; and
- the present value of any economic benefits available in the form of refunds from the plan or reductions in future contributions to the plan. The present value of these economic benefits is determined using a discount rate which reflects the time value of money.

Any adjustments arising from the limit above is recognised in surplus or deficit.

The municipality determines the present value of defined benefit obligations and the fair value of any plan assets with sufficient regularity such that the amounts recognised in the annual financial statements do not differ materially from the amounts that would be determined at the reporting date.

The municipality recognises the net total of the following amounts in surplus or deficit, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
 - interest cost;
 - the expected return on any plan assets and on any reimbursement rights;
 - actuarial gains and losses, which is recognised immediately;
 - past service cost, which is recognised immediately;
 - the effect of any curtailments or settlements; and
 - the effect of applying the limit on a defined benefit asset (negative defined benefit liability).
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BREED VALLEY MUNICIPALITY

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Accounting Policies

1.14 Employee benefits (continued)

The municipality uses the Projected Unit Credit Method to determine the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost. The Projected Unit Credit Method (sometimes known as the accrued benefit method pro-rated on service or as the benefit/years of service method) sees each period of service as giving rise to an additional unit of benefit entitlement and measures each unit separately to build up the final obligation.

In determining the present value of its defined benefit obligations and the related current service cost and, where applicable, past service cost, the municipality attributes benefit to periods of service under the plan's benefit formula. However, if an employee's service in later years will lead to a materially higher level of benefit than in earlier years, the municipality attributes benefit on a straight-line basis from:

- the date when service by the employee first leads to benefits under the plan (whether or not the benefits are conditional on further service); until
- the date when further service by the employee will lead to no material amount of further benefits under the plan, other than from further salary increases.

Actuarial valuations are conducted on an annual basis by independent actuaries separately for each plan. The results of the valuation are updated for any material transactions and other material changes in circumstances (including changes in market prices and interest rates) up to the reporting date.

The municipality recognises gains or losses on the curtailment or settlement of a defined benefit plan when the curtailment or settlement occurs. The gain or loss on a curtailment or settlement comprises:

- any resulting change in the present value of the defined benefit obligation; and
- any resulting change in the fair value of the plan assets.

Before determining the effect of a curtailment or settlement, the municipality re-measures the obligation (and the related plan assets, if any) using current actuarial assumptions (including current market interest rates and other current market prices).

When it is virtually certain that another party will reimburse some or all of the expenditure required to settle a defined benefit obligation, the right to reimbursement is recognised as a separate asset. The asset is measured at fair value. In all other respects, the asset is treated in the same way as plan assets. In surplus or deficit, the expense relating to a defined benefit plan is presented as the net of the amount recognised for a reimbursement.

The municipality offsets an asset relating to one plan against a liability relating to another plan when the municipality has a legally enforceable right to use a surplus in one plan to settle obligations under the other plan and intends either to settle the obligations on a net basis, or to realise the surplus in one plan and settle its obligation under the other plan simultaneously.

Actuarial assumptions

Actuarial assumptions are unbiased and mutually compatible.

Financial assumptions are based on market expectations, at the reporting date, for the period over which the obligations are to be settled.

The rate used to discount post-employment benefit obligations (both funded and unfunded) reflect the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the post-employment benefit obligations.

Post-employment benefit obligations are measured on a basis that reflects:

- estimated future salary increases;
- the benefits set out in the terms of the plan (or resulting from any constructive obligation that goes beyond those terms) at the reporting date; and
- estimated future changes in the level of any state benefits that affect the benefits payable under a defined benefit plan, if, and only if, either:
 - those changes were enacted before the reporting date; or
 - past history, or other reliable evidence, indicates that those state benefits will change in some predictable manner, for example, in line with future changes in general price levels or general salary levels.

Assumptions about medical costs take account of estimated future changes in the cost of medical services, resulting from both inflation and specific changes in medical costs.

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Accounting Policies

1.14 Employee benefits (continued)

Other long-term employee benefits

The municipality has an obligation to provide long-term service allowance benefits to all of its employees. According to the rules of the long-term service allowance scheme, which the municipality instituted and operates, an employee (who is on the current conditions of service), is entitled to a cash allowance, calculated in terms of the rules of the scheme, after 10, 15, 20, 25 and 30 years of continued service.

The municipality's liability is based on an actuarial valuation. The Projected Unit Credit Method is used to value the liabilities. Actuarial gains and losses on the long-term service awards are recognised in the Statement of Financial Performance.

The amount recognised as a liability for long-term service awards is the net total of the following amounts:

- the present value of the defined benefit obligation at the reporting date;
- minus the fair value at the reporting date of plan assets (if any) out of which the obligations are to be settled directly.

The municipality recognises the net total of the following amounts as expense or revenue, except to the extent that another Standard requires or permits their inclusion in the cost of an asset:

- current service cost;
- interest cost;
- the expected return on any plan assets and on any reimbursement right recognised as an asset;
- actuarial gains and losses, which is recognised immediately;
- past service cost, which is recognised immediately; and
- the effect of any curtailments or settlements.

Termination benefits

The municipality recognises termination benefits as a liability and an expense when the municipality is demonstrably committed to either:

- terminate the employment of an employee or group of employees before the normal retirement date; or
- provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The municipality is demonstrably committed to a termination when the municipality has a detailed formal plan for the termination and is without realistic possibility of withdrawal. The detailed plan includes (as a minimum):

- the location, function, and approximate number of employees whose services are to be terminated;
- the termination benefits for each job classification or function; and
- the time at which the plan will be implemented.

Implementation begins as soon as possible and the period of time to complete implementation is such that material changes to the plan are not likely.

Where termination benefits fall due more than twelve months after the reporting date, they are discounted using an appropriate discount rate. The rate used to discount the benefit reflects the time value of money. The currency and term of the financial instrument selected to reflect the time value of money is consistent with the currency and estimated term of the benefit.

In the case of an offer made to encourage voluntary redundancy, the measurement of termination benefits is based on the number of employees expected to accept the offer.

1.15 Provisions and contingencies

Provisions are recognised when:

- the municipality has a present obligation as a result of a past event;
- it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; and
- a reliable estimate can be made of the obligation.

The amount of a provision is the best estimate of the expenditure expected to be required to settle the present obligation at the reporting date.

Where the effect of time value of money is material, the amount of a provision is the present value of the expenditures expected to be required to settle the obligation.

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Accounting Policies

1.15 Provisions and contingencies (continued)

The discount rate is a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the liability.

Where some or all of the expenditure required to settle a provision is expected to be reimbursed by another party, the reimbursement is recognised when, and only when, it is virtually certain that reimbursement will be received if the municipality settles the obligation. The reimbursement is treated as a separate asset. The amount recognised for the reimbursement does not exceed the amount of the provision.

Provisions are reviewed at each reporting date and adjusted to reflect the current best estimate. Provisions are reversed if it is no longer probable that an outflow of resources embodying economic benefits or service potential will be required, to settle the obligation.

Where discounting is used, the carrying amount of a provision increases in each period to reflect the passage of time. This increase is recognised as an interest expense.

A provision is used only for expenditures for which the provision was originally recognised.

Provisions are not recognised for future operating expenditure.

If the municipality has a contract that is onerous, the present obligation (net of recoveries) under the contract is recognised and measured as a provision.

A constructive obligation to restructure arises only when the municipality:

- has a detailed formal plan for the restructuring, identifying at least:
 - the activity/operating unit or part of a activity/operating unit concerned;
 - the principal locations affected;
 - the location, function, and approximate number of employees who will be compensated for services being terminated;
 - the expenditures that will be undertaken; and
 - when the plan will be implemented; and
- has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

A restructuring provision includes only the direct expenditures arising from the restructuring, which are those that are both:

- necessarily entailed by the restructuring; and
- not associated with the ongoing activities of the municipality

A contingent asset is a possible asset that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality.

A contingent liability:

- a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the municipality; or
- a present obligation that arises from past events but is not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation;
 - the amount of the obligation cannot be measured with sufficient reliability.

Contingent assets and contingent liabilities are not recognised. Contingencies are disclosed in note 41 Contingencies in the annual financial statements.

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.15 Provisions and contingencies (continued)

Decommissioning, restoration and similar liability

Changes in the measurement of an existing decommissioning, restoration and similar liability that result from changes in the estimated timing or amount of the outflow of resources embodying economic benefits or service potential required to settle the obligation, or a change in the discount rate, is accounted for as follows:

If the related asset is measured using the cost model:

- changes in the liability is added to, or deducted from, the cost of the related asset in the current period;
- the amount deducted from the cost of the asset does not exceed its carrying amount. If a decrease in the liability exceeds the carrying amount of the asset, the excess is recognised immediately in surplus or deficit;
- If the adjustment results in an addition to the cost of an asset, the municipality considers whether this is an indication that the new carrying amount of the asset may not be fully recoverable. If there is such an indication, the municipality tests the asset for impairment by estimating its recoverable amount or recoverable service amount, and accounts for any impairment loss, in accordance with the accounting policy on impairment of assets as described in accounting policy 1.12 and 1.13.

The adjusted depreciable amount of the asset is depreciated over its useful life. Therefore, once the related asset has reached the end of its useful life, all subsequent changes in the liability is recognised in surplus or deficit as they occur.

The periodic unwinding of the discount is recognised in surplus or deficit as a finance cost as it occurs.

1.16 Revenue from exchange transactions

Revenue is the gross inflow of economic benefits or service potential during the reporting period when those inflows result in an increase in net assets, other than increases relating to contributions from owners.

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return from services rendered/goods sold, the value of which approximates the consideration received or receivable, excluding indirect taxes, rebates and discounts.

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.16 Revenue from exchange transactions (continued)

An exchange transaction is one in which the municipality receives assets or services, or has liabilities extinguished, and directly gives approximately equal value (primarily in the form of goods, services or use of assets) to the other party in exchange.

Service charges relating to electricity and water are based on consumption and basic charge as per Council resolution. Meters are read on a monthly basis and are recognised as revenue when invoiced. Provisional estimates of consumption are made monthly when meter readings have not been performed. The provisional estimates of consumption are recognised as revenue when invoiced or accrued to the municipality. Adjustments to provisional estimates of consumption are made in the invoicing period in which meters have been read. These adjustments are recognised as revenue in the invoicing period.

Revenue from the sale of electricity prepaid cards is recognised when all the following conditions have been satisfied:

- The municipality has transferred to the buyer the significant risks and rewards of ownership of the goods.
- The municipality retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold.
- The amount of revenue can be measured reliably.
- It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality.
- The costs incurred or to be incurred in respect of the transaction can be measured reliably.

Service charges relating to refuse removal are recognised on a monthly basis in arrears by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not all containers are emptied during the month.

Service charges from sewerage and sanitation are based on consumption, using the tariffs approved from Council and are levied monthly.

Interest revenue is recognised on a time-proportion basis.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Revenue arising from the application of the approved tariffs of charges is recognised when the relevant services is rendered by applying the relevant gazetted tariff. This includes the issuing of licenses and permits.

Income from agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

Finance income from the sale of housing by way of instalment sales agreements or finance leases is recognised on a time proportion basis.

Revenue from the sale of goods is recognised when substantially all the risks and rewards in those goods are passed to the consumer.

1.17 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

Conditions on transferred assets are stipulations that specify that the future economic benefits or service potential embodied in the asset is required to be consumed by the recipient as specified or future economic benefits or service potential must be returned to the transferor.

Restrictions on transferred assets are stipulations that limit or direct the purposes for which a transferred asset may be used, but do not specify that future economic benefits or service potential is required to be returned to the transferor if not deployed as specified.

Stipulations on transferred assets are terms in laws or regulation, or a binding arrangement, imposed upon the use of a transferred asset by entities external to the municipality.

The taxable event is the event that the government, legislature or other authority has determined will be subject to taxation.

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.17 Revenue from non-exchange transactions (continued)

Taxes are economic benefits or service potential compulsorily paid or payable to entities, in accordance with laws and or regulations, established to provide revenue to government. Taxes do not include fines or other penalties imposed for breaches of the law.

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

When, as a result of a non-exchange transaction, a municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the present obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability will be recognised as revenue.

Transfers are inflows of future economic benefits or service potential from non-exchange transactions, other than taxes.

Recognition

An inflow of resources from a non-exchange transaction recognised as an asset is recognised as revenue, except to the extent that a liability is also recognised in respect of the same inflow.

As the municipality satisfies a present obligation recognised as a liability in respect of an inflow of resources from a non-exchange transaction recognised as an asset, it reduces the carrying amount of the liability recognised and recognises an amount of revenue equal to that reduction.

Revenue received from conditional grants, donations and funding are recognised as revenue to the extent that the municipality has complied with any of the criteria, conditions or obligations embodied in the agreement. To the extent that the criteria, conditions or obligations have not been met a liability is recognised.

Measurement

Revenue from a non-exchange transaction is measured at the amount of the increase in net assets recognised by the municipality.

When, as a result of a non-exchange transaction, the municipality recognises an asset, it also recognises revenue equivalent to the amount of the asset measured at its fair value as at the date of acquisition, unless it is also required to recognise a liability. Where a liability is required to be recognised it will be measured as the best estimate of the amount required to settle the obligation at the reporting date, and the amount of the increase in net assets, if any, recognised as revenue. When a liability is subsequently reduced, because the taxable event occurs or a condition is satisfied, the amount of the reduction in the liability is recognised as revenue.

Property rates

The municipality recognises an asset in respect of taxes when the taxable event occurs and the asset recognition criteria are met.

Revenue from property rates is recognised when the legal entitlement to this revenue arises.

Transfers

Apart from services in kind, which are not recognised, the municipality recognises an asset in respect of transfers when the transferred resources meet the definition of an asset and satisfy the criteria for recognition as an asset.

Transferred assets are measured at their fair value as at the date of acquisition.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.17 Revenue from non-exchange transactions (continued)

Collection charges and penalties

Collection charges and penalty interest is recognised when:

- it is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and
- the amount of the revenue can be measured reliably; and
- to the extent that there has been compliance with the relevant legal requirements (if applicable).

Fines

Fines are recognised as revenue when the receivable meets the definition of an asset and satisfies the criteria for recognition as an asset.

Where the municipality collects fines in the capacity of an agent, the fines will not be revenue of the municipality.

The following basic principles have been followed in regards of the traffic fines.

- All fines that are due to the municipality legally so were recognised as at 30 June 2014.
- Removed all the fines that have been issued before the 1st of January 2013 where no warrant has been served. As they would be older than 18 months.
- Removed all summons that were sent to the server, but were for offences on or before 31 December 2012 because regulations state that summons must have been served no later than 18 months from date of alleged offence.
- Removed summons not served as well as fines that would miss their cut off date as per the rules of the court as it can only accommodate one day per week for all traffic related issues.
- Ensure that all the warrants were less than two years old.
- Used the average collection rates based on number of fines issued vs number of fines paid for the past 5 years to determine the fair value of the traffic fines.

Grants

Grants received or receivable are recognised when the resources that have been transferred meet the criteria for recognition as an asset. A corresponding liability is raised to the extent that the grant, transfer or donation is conditional. The liability is transferred to revenue as and when the conditions attached to the grants are met. Grants without any conditions attached are recognised as revenue when the asset is recognised.

Revenue from public contributions and donations

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, it is recognised as an unspent public contribution (liability).

1.18 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established. In such cases, the municipality will expense those borrowing costs related to a qualifying asset directly to the statement of financial performance. The municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. Borrowing costs incurred other than on qualifying assets are recognised as an expense in the statement of financial performance when incurred.

1.19 Unspent conditional government grants and receipts

Conditional government grants are subject to specific conditions. If these specific conditions are not met, the monies received are repayable.

Unspent conditional grants are financial liabilities that are separately reflected on the Statement of Financial Position. They represent unspent government grants, subsidies and contributions from the public.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.20 Comparative figures

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated, unless a standard of GRAP does not require the restatement of comparative information. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparative are restated accordingly.

Where necessary, comparative figures have been reclassified to conform to changes in presentation in the current year. Refer to the note on prior year errors in the annual financial statements.

1.21 Unauthorised expenditure

Unauthorised expenditure means:

- overspending of a vote or a main division within a vote; and
- expenditure not in accordance with the purpose of a vote or, in the case of a main division, not in accordance with the purpose of the main division.

All expenditure relating to unauthorised expenditure is recognised as an expense in the statement of financial performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.22 Fruitless and wasteful expenditure

Fruitless expenditure means expenditure which was made in vain and would have been avoided had reasonable care been exercised.

All expenditure relating to fruitless and wasteful expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.23 Irregular expenditure

Irregular expenditure is expenditure that is contrary to the Municipal Finance Management Act (Act No.56 of 2003), the Municipal Systems Act (Act No.32 of 2000), and the Public Office Bearers Act (Act No. 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure.

All expenditure relating to irregular expenditure is recognised as an expense in the Statement of Financial Performance in the year that the expenditure was incurred. The expenditure is classified in accordance with the nature of the expense, and where recovered, it is subsequently accounted for as revenue in the statement of financial performance.

1.24 Grants in aid

The municipality transfers money to individuals, organisations and other sectors of government from time to time. When making these transfers, the municipality does not:

- receive any goods or services directly in return, as would be expected in a purchase or sale transaction;
- expect to be repaid in future; or
- expect a financial return, as would be expected from an investment.

These transfers are recognised in the Statement of Financial Performance as expenses in the period that the events giving rise to the transfer occurred.

1.25 Accumulated surplus

The accumulated surplus/deficit represents the net difference between the total assets and the total liabilities of the municipality. Any surpluses and deficits realised during a specific financial year are credited/debited against accumulated surplus/deficit. Prior year adjustments, relating to income and expenditure, are debited/credit against accumulated surplus when retrospective adjustments are made.

1.26 Commitments

Items are classified as commitments where the municipality commits itself to future transactions that will normally result in the outflow of resources.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Accounting Policies

1.26 Commitments (continued)

Commitments are not recognised in the Statement of Financial Position as a liability, but are included in the disclosure notes in the following cases:

- approved and contracted commitments;
- where the expenditure has been approved and the contract has been awarded at the reporting date; and
- where disclosure is required by a specific standard of GRAP.

1.27 Budget Information

The approved budget is prepared on the accrual basis and presented by economic classification linked to performance outcome objectives.

The approved budget covers the fiscal period from 2013/07/01 to 2014/06/30.

The annual financial statements and the budget are on the same basis of accounting therefore a comparison with the budgeted amounts for the reporting period have been included in the Statement of Comparison of Budget and Actual amounts.

The budget of the municipality is taken for stakeholder consultative process and upon approval, the approved budget is made publicly available.

Material differences in terms of the basis, timing or entity have been disclosed in the notes to the Annual Financial Statements.

The most recent approved budget by council is the final budget for the purpose of comparison with the actual amounts. A variance of more than 5% between the budgeted and actual is considered material.

1.28 Related parties

Parties are considered to be related if one party has the ability to control the other party or exercise significant influence over the other party in making financial and operating decisions or if the related party entity and another entity are subject to common control.

As a consequence of the constitutional independence of the three spheres of government in South Africa, only entities within the local sphere of government are considered to be related parties.

Related parties include:

- Entities that directly, or indirectly through one or more intermediaries, control, or are controlled by the reporting entity;
- Individuals owning, directly or indirectly, an interest in the reporting entity that gives them significant influence over the entity, and close members of the family of any such individual;
- Key management personnel, and close members of the family of key management personnel; and
- Entities in which a substantial ownership interest is held, directly or indirectly, by any person described in the 2nd and 3rd bullet, or over which such a person is able to exercise significant influence.

Key management personnel include:

- All directors or members of the governing body of the entity, being the Executive Mayor, Deputy Mayor, Speaker and members of the Mayoral Committee.
- Other persons having the authority and responsibility for planning, directing and controlling the activities of the reporting entity being the Municipal Manager, Chief Financial Officer and all other managers reporting directly to the Municipal Manager or as designated by the Municipal Manager.

Only transactions within related parties not at arm's length or not in the ordinary course of business are disclosed.

1.29 Events after the reporting date

Events after the reporting date that are classified as adjusting events have been accounted for in the financial statements.

Events after the reporting date that are classified as non-adjusting events have been disclosed in the notes to the financial statements.

1.30 Value Added Tax

The municipality accounts for Value Added Tax on the cash basis.

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Notes to the Annual Financial Statements

Figures in Rand

2014

2013

2. New standards and interpretations**2.1 Standards and interpretations effective and adopted in the current year**

In the current year, the municipality has adopted the following standards and interpretations that are effective for the current financial year and that are relevant to its operations:

GRAP 25: Employee Benefits

The objective of GRAP 25 is to prescribe the accounting and disclosure for employee benefits. The standard requires the municipality to recognise:

- a liability when an employee has provided service in exchange for employee benefits to be paid in the future; and
- an expense when the municipality consumes the economic benefits or service potential arising from service provided by an employee in exchange for employee benefits.

The standard states the recognition, measurement and disclosure requirements of:

- short-term employee benefits;
 - all short-term employee benefits;
 - short-term compensated absences;
 - bonus, incentive and performance related payments;
- post-employment benefits: Defined contribution plans;
- other long-term employee benefits; and
- termination benefits.

The major difference between this standard (GRAP 25) and IAS 19(R) is with regards to the treatment of actuarial gains and losses and past service costs. This standard requires the municipality to recognise all actuarial gains and losses and past service costs immediately in the statement of financial performance once occurred.

All amendments to be applied retrospectively.

The effective date of the standard is for years beginning on or after 01 April 2013.

The municipality has adopted the standard for the first time in the 2014 annual financial statements.

The impact of the standard is not material.

GRAP 1 (as revised 2012): Presentation of Financial Statements

Minor amendments were made to the statement of financial performance as well as the statement of changes in net assets.

All amendments to be applied retrospectively.

The effective date of the amendment is for years beginning on or after 01 April 2013.

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

GRAP 3 (as revised 2012): Accounting Policies, Change in Accounting Estimates and Errors

Amendments were made to changes in accounting policies. A change to the cost model when a reliable measure of fair value is no longer available (or vice versa) for an asset that a standard of GRAP would otherwise require or permit to be measured at fair value is no longer considered to be a change in an accounting policy in terms of the Standard of GRAP on Accounting Policies, Changes in Accounting Estimates and Errors (as revised in 2010).

The effective date of the amendment is for years beginning on or after 01 April 2013.

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

GRAP 9 (as revised 2012): Revenue from Exchange Transactions

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

Amendments were made to the scope and definitions.

All amendments to be applied retrospectively.

The effective date of the amendment is for years beginning on or after 01 April 2013.

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

GRAP 12 (as revised 2012): Inventories

Amendments were made to measurement after recognition.

All amendments to be applied retrospectively.

The effective date of the amendment is for years beginning on or after 01 April 2013.

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

GRAP 13 (as revised 2012): Leases

Amendments were made to disclosures.

All amendments to be applied retrospectively.

The effective date of the amendment is for years beginning on or after 01 April 2013.

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

GRAP 16 (as revised 2012): Investment Property

Amendments were made to definitions, measurement at recognition, disposals and disclosure. Changes were made to ensure the consistent application of the principle where assets are acquired in exchange for non-monetary assets when the exchange transaction lacks commercial substance. Furthermore the assessment of significant use of an investment property has been clarified.

All amendments to be applied prospectively.

The effective date of the amendment is for years beginning on or after 01 April 2013.

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

GRAP 17 (as revised 2012): Property, Plant and Equipment

Amendments were made to measurement at recognition, disposals and disclosure. Changes were made to ensure the consistent application of the principle where assets are acquired in exchange for non-monetary assets when the exchange transaction lacks commercial substance. Furthermore the requirement to disclose property, plant and equipment that were temporarily idle has been clarified.

All amendments to be applied prospectively.

The effective date of the amendment is for years beginning on or after 01 April 2013.

BREED VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

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Notes to the Annual Financial Statements

2. New standards and interpretations (continued)

The municipality has adopted the amendment for the first time in the 2014 annual financial statements.

The impact of the amendment is not material.

IGRAP 1 (as revised 2012): Applying the Probability Test on Initial Recognition of Revenue

This interpretation now addresses the manner in which the municipality applies the probability test on initial recognition of both:

- (a) exchange revenue (GRAP 9); and
- (b) non-exchange revenue (GRAP 23).

All amendments to be applied prospectively.

The effective date of the interpretation is for years beginning on or after 01 April 2013.

The municipality has adopted the interpretation for the first time in the 2014 annual financial statements.

The impact resulted in an increase in fines recognised and an increase in provision for impairment on the outstanding balance.

IGRAP 16: Intangible Assets - Website Costs

The interpretation deals with the treatment of the municipality's own website. It concludes that the municipality's own website that arises from development and is for internal or external access is an internally generated intangible asset that is subject to the requirements of the Standard of GRAP on Intangible Assets.

A website arising from development will be recognised as an intangible asset if, and only if, in addition to complying with the general requirements described in the Standard of GRAP on Intangible Assets for recognition and initial measurement, the municipality can satisfy the requirements in paragraph .54, which in particular requires the municipality to be able to demonstrate how its website will generate probable future economic benefits or service potential.

If the municipality is not able to demonstrate how a website developed solely and primarily for providing information about its own products and services will generate probable future economic benefits or service potential, all expenditure on developing such a website will be recognised as an expense when incurred.

A website that is recognised as an intangible asset under this interpretation will be measured after initial recognition by applying the requirements in the Standard of GRAP on Intangible Assets.

Interpretation to be applied retrospectively.

The effective date of the interpretation is for years beginning on or after 01 April 2013.

The municipality has adopted the interpretation for the first time in the 2014 annual financial statements.

The impact of the interpretation is not material.

2.2 Standards and interpretations issued, but not yet effective

The municipality has not applied the following standards and interpretations, which have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2014 or later periods:

Standard/ Interpretation:	Effective date: Years beginning on or after
• GRAP 5 (revised 2013): Borrowing Costs	01 April 2014
• GRAP 100 (revised 2013): Discontinued Operations	01 April 2014
• GRAP 105: Transfers of Functions Between Entities Under Common Control	01 April 2015

BREEDE VALLEY MUNICIPALITY

Annual Financial Statements for the year ended 30 June 2014

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Notes to the Annual Financial Statements

2. New standards and interpretations (continued)	
• GRAP 106: Transfers of Functions Between Entities not Under Common Control	01 April 2015
• GRAP 107: Mergers	01 April 2015
• GRAP 20: Related Parties	no effective date
• IGRAP 11: Consolidation – Special purpose entities	01 April 2015
• IGRAP 12: Jointly controlled entities – Non-monetary contributions by ventures	01 April 2015
• GRAP 6 (as revised 2010): Consolidated and Separate Financial Statements	01 April 2015
• GRAP 7 (as revised 2010): Investments in Associates	01 April 2015
• GRAP 8 (as revised 2010): Interests in Joint Ventures	01 April 2015
• GRAP 32: Service Concession Arrangements: Grantor	no effective date
• GRAP 108: Statutory Receivables	no effective date
• IGRAP 17: Service Concession Arrangements where a Grantor Controls a Significant Residual Interest in an Asset	no effective date

2.3 Standards and interpretations not yet effective or relevant

The following standards and interpretations have been published and are mandatory for the municipality's accounting periods beginning on or after 01 July 2014 or later periods but are not relevant to its operations:

GRAP 18: Segment Reporting

Segments are identified by the way in which information is reported to management, both for purposes of assessing performance and making decisions about how future resources will be allocated to the various activities undertaken by the municipality. The major classifications of activities identified in budget documentation will usually reflect the segments for which an entity reports information to management.

Segment information is either presented based on service or geographical segments. Service segments relate to a distinguishable component of an entity that provides specific outputs or achieves particular operating objectives that are in line with the municipality's overall mission. Geographical segments relate to specific outputs generated, or particular objectives achieved, by an entity within a particular region.

The standard has been approved by the Board but its effective date has not yet been determined by the Minister of Finance.

The municipality expects to adopt the standard for the first time once it becomes effective.

The adoption of this standard is not expected to impact on the results of the municipality, but may result in more disclosure than is currently provided in the Annual Financial Statements.

BREEDE VALLEY MUNICIPALITY

Notes to the Financial Statements
Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

Figures in Rand

2014 2013

2 Investment property

2014		2013	
Cost Valuation	Accumulated depreciation	Carrying Value	Carrying Value
8 366 000	-	8 366 000	9 543 100

Investment property

Reconciliation of Investment property - 2014

Cost Valuation	Accumulated depreciation	Carrying Value	Cost Valuation	Accumulated depreciation	Carrying Value
8 366 000	-	8 366 000	9 543 100	-	9 543 100

Investment property

Reconciliation of Investment property - 2013

Cost Valuation	Accumulated depreciation	Carrying Value	Cost Valuation	Accumulated depreciation	Carrying Value
8 366 000	-	8 366 000	9 543 100	-	9 543 100

Net Surplus of the municipality is R 88 853,138 (2013: Restated surplus R 44,916)

Other disclosures

Details of property

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Details of valuation

The effective date of the revaluations was 30 June 2014. Revaluations were performed by an independent valuer, Mr Lloyd, of De Kock Lloyd Elendonsa waardeerder. De Kock Lloyd Elendonsa waardeerder is not connected to the municipality and has recent experience in the location and category of the investment property being valued.

2014-11-26

BREED VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

Notes to the Financial Statements
Figures in Rands

3 Property, plant and equipment

	2014			2013		
	Cost / Valuation	Accumulated depreciation	Carrying Value	Cost / Valuation	Accumulated depreciation	Carrying Value
Land	246 857 472	-	246 857 472	244 501 368	-	244 501 368
Buildings	269 524 375	(158 714 046)	100 810 330	253 144 375	(154 262 866)	98 881 509
Infrastructure	2 278 429 108	(788 122 329)	1 490 306 780	2 183 490 938	(744 343 147)	1 439 147 790
Other property, plant and equipment	74 655 787	(41 973 888)	32 722 089	73 208 791	(38 432 503)	36 774 288
Total	2 859 505 743	(988 810 072)	1 870 695 671	2 754 343 472	(935 038 517)	1 819 304 955

Reconciliation of property, plant and equipment - 2014

	Opening Balance	Additions	Disposals	Transfers	Impairment loss	Depreciation	Total
Land	244 501 368	3 040 000	(853 885)	-	-	-	246 687 472
Buildings	98 881 509	8 012 620	(266 060)	(23 939)	-	(5 793 770)	100 810 330
Infrastructure	1 439 147 790	106 783 761	-	(264 109)	(79 603)	(55 341 059)	1 490 306 780
Other property, plant and equipment	36 774 288	20 233 671	(16 761 728)	(306 630)	(31 641)	(7 165 869)	32 722 089
	1 819 304 955	138 070 052	(17 711 714)	(594 678)	(51 244)	(68 320 639)	1 870 695 671

Reconciliation of property, plant and equipment - 2013

	Restated Opening Balance	Additions	Disposals	Transfers	Impairment loss	Depreciation	Restated Total
Land	250 363 749	-	(487 381)	(5 375 000)	-	-	244 501 368
Buildings	104 070 498	1 809 452	(20 988)	(2 328 204)	-	(4 648 949)	98 881 509
Infrastructure	1 386 378 884	101 102 904	145 639	(2 736 638)	-	(55 742 698)	1 439 147 790
Other property, plant and equipment	39 732 212	6 311 672	(395 175)	(623 284)	(15 769)	(8 335 266)	36 774 288
	1 780 545 043	109 224 028	(757 905)	(10 863 538)	(15 769)	(68 726 907)	1 819 304 955

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3 Property, plant and equipment (continued)

Change in accounting estimate

A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with full book values and nil remaining lives were identified. The entity's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. Management concluded that it should apply the change in estimate prospectively from the start of 2014 and therefore the depreciation charge was applied prospectively from 1 July 2013 over the remaining useful life of these assets. The effect of the change in accounting estimate is further disclosed in note 54.

Prior period error

A review of useful lives was done on assets. During the review of useful lives certain infrastructure and other property plant and equipment inappropriate useful lives were identified resulting in these assets being fully depreciated over a shorter useful life but still in use. This constitutes a prior period error and was corrected retrospectively in accordance with GRAP 3. The effect of the prior period error is further disclosed in note 43.

Worcester and De Doorns Landfill rehabilitation asset were not recognised in 2010 on initial recognition. This resulted in Other property, plant and equipment being understated. The effect of the prior period error is further disclosed in note 43.

Other information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

Refer to Appendix B for more detail on property, plant and equipment.

The total cost of fully depreciated assets still in use amounts to R4,777,430. These are items that do not have an active market and cannot be sold when it is no longer in use.

4 Intangible assets

Intangible assets	2014			2013		
	Cost/ Valuation	Accumulated amortisation	Carrying Value	Cost/ Valuation	Accumulated amortisation	Carrying Value
Computer software	1 855 973	(653 291)	1 202 682	1 835 834	(560 538)	875 296
Right of use of water	4 275 264	(258 632)	4 016 632	4 275 264	(213 860)	4 061 384
Total	6 131 237	(911 923)	5 219 314	6 111 098	(1 174 418)	4 936 680

Reconciliation of intangible assets - 2014

	Opening Balance	Additions	Disposals	Impairment loss	Transfers	Amortisation	Total
Computer software	875 298	572 778	-	-	-	(245 392)	1 202 682
Right of use of water	4 061 384	-	-	-	-	(42 752)	4 018 632
	4 936 680	572 778	-	-	-	(288 144)	5 219 314

Reconciliation of intangible assets - 2013

	Opening Balance	Additions	Disposals	Impairment loss	Transfers	Amortisation	Total
Computer software	528 712	523 775	-	-	-	(177 191)	875 296
Right of use of water	4 104 253	-	-	-	49	(42 869)	4 061 384

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4 632 955	523 715	4 936 680

5 Heritage assets

	2014				2013			
	Cost / Valuation	Accumulated Impairment losses	Carrying Value	Cost / Valuation	Accumulated Impairment losses	Carrying Value		
Books - Afrikaans and other Work of Art	248 805	-	248 805	248 805	-	248 805		
Culturally Significant Buildings	9 763 100	-	9 763 100	9 893 100	-	9 893 100		
Land Historic or Specific	1 851 000	-	1 851 000	1 851 000	-	1 851 000		
Total	25 105 945	-	25 105 945	4 409 167	-	4 409 167		
	36 968 850	-	36 968 850	16 402 072	-	16 402 072		

Reconciliation of heritage assets - 2014

	Opening Balance	Additions	Disposal	Transfers	Impairment loss	Fair Value Adjustment	Total
Books - Afrikaans and other	248 805	-	-	-	-	-	248 805
Work of Art	9 893 100	-	(130 000)	-	-	-	9 763 100
Culturally Significant Buildings	1 851 000	-	-	-	-	-	1 851 000
Land Historic or Specific	4 409 167	-	-	-	-	-	4 409 167
	16 402 072	-	-130 000	-	-	20 696 778	25 105 945
						20 696 778	36 968 850

Reconciliation of heritage assets - 2013

	Opening Balance	Additions	Disposal	Transfers	Impairment loss	Fair Value Adjustment	Total
Books - Afrikaans and other	238 705	-	-	10 100	-	-	248 805
Work of Art	9 893 100	-	-	-	-	-	9 893 100
Culturally Significant Buildings	390 000	-	-	1 461 000	-	-	1 851 000
Land Historic or Specific	-	-	-	4 409 167	-	-	4 409 167
	10 521 805	-	-	5 880 267	-	-	16 402 072

Exemptions taken according to Directive 3 - Transitional Provisions for High Capacity Municipalities

GRAP 103 - Heritage assets

The municipality opted to take advantage of the transitional provisions as contained in Directive 3 of the Accounting Standards Board, issued in May 2010. The municipality identified its heritage assets during the current period but did not measure all its heritage assets. The municipality is currently in the process of measuring its heritage assets in terms of GRAP 103 and it is expected that this process will be completed for inclusion in the 2015 financial statements.

Other Information

A register containing the information required by section 63 of the Municipal Finance Management Act is available for inspection at the registered office of the municipality.

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
6. Investments		
Loans and receivables		
Other fixed deposits	85 000 000	30 000 000
	<u>85 000 000</u>	<u>30 000 000</u>
Non-current assets		
Investments	-	-
Current assets		
Short-term portion of investments	85 000 000	30 000 000
	<u>85 000 000</u>	<u>30 000 000</u>
Short term fixed deposits are made with various banks for a period from 1 - 12 months. The interest rate earned vary between 5.15% and 6.25%.		
7. Long term receivables		
Housing selling scheme		
Housing selling scheme	735 995	1 005 644
Less: Provision for impairment	(159 943)	(300 431)
	<u>576 052</u>	<u>705 213</u>
Welfare loans		
Welfare	2 086 195	2 245 809
Less: Provision for impairment	(2 086 982)	(2 243 541)
	<u>19 213</u>	<u>2 288</u>
Housing personnel		
Housing personnel	840 760	989 071
Less: Provision for impairment	-	-
	<u>840 760</u>	<u>989 071</u>
Arrangements		
Arrangements	14 820 100	17 557 766
Less: Provision for impairment	(4 769 114)	(7 181 334)
	<u>10 050 986</u>	<u>10 376 432</u>
Less: Current Portion transferred to current receivables		
Housing selling schemes	(269 779)	(243 645)
Housing personnel loans	(46 626)	(70 261)
Welfare loans	(162 431)	(159 614)
Recreational	-	-
Land sales	-	-
Arrangements	(3 879 178)	(3 998 799)
	<u>(4 358 014)</u>	<u>(4 472 319)</u>
Less: Provision for bad debt for short term portion of long term receivables		
Housing selling schemes	(58 627)	(72 788)
Housing personnel loans	-	-
Welfare	(160 935)	(159 453)
Arrangements	(1 897 758)	(2 354 798)
	<u>(2 117 319)</u>	<u>(2 587 038)</u>
Long term receivables - Net		
Long term receivables - Non-current portion	9 246 316	10 167 703
Long term receivables - Current portion	2 240 695	1 885 281
	<u>11 487 011</u>	<u>12 052 985</u>

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
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7. Long term receivables (continued)
Housing Selling Scheme Loans

Housing loans are granted to qualifying individuals in terms of the provincial administration's housing programme. These loans attract interest of prime plus 1 % per annum and are repayable over a maximum period of 30 years.

Welfare Loans

Welfare loans are granted to qualifying organisations in terms of the provincial administrator's housing programme. These loans attract interest at prime plus 1% per annum and are repayable over a maximum period of 30 years.

Housing Loans - Personnel

Housing loans were granted to personnel and attract interest at between 7.5% and 15% per annum and are repayable over periods not exceeding 30 years.

Recreational Loans

Loans are granted to certain recreational institutions and attract interest at rates between 11.25% and 18% per annum, and are repayable over periods not exceeding 30 years.

Land Sales

Loans were granted to individuals for purchasing land from the Municipality. These loans attract interest at prime plus 1% and are repayable over periods not exceeding 2 years.

Arrangements

The arrangements consist of consumer debtors with whom the council has negotiated repayment terms. These arrangements attract no interest and the repayment periods vary between 15 and 30 years.

As at 30 June 2014, long term debtors of R 9,246,316 (2013 R 10,167,002) were past due not impaired. The ageing of these long term receivables are more than 365 days as long term debtors are classified as non-current assets in the financial statements.

As of 30 June 2014, long term receivables of R 4,878,720 (2013: R 7,138,267) were impaired. The individually impaired receivables mainly relate to those debtors who have agreements with the municipality to pay their debt over a long period. The ageing of these individually impaired receivables is more than 365 days based on the nature of long term receivables.

8. Inventories

Consumable stores	8 149 899	6 815 877
Water (at fair value)	606 543	374 256
Housing Development projects	20 352 599	20 355 704
	<u>29 109 041</u>	<u>27 545 837</u>

Inventories expenses for the year amounted to R15,669,271, as disclosed in note 27 - as included in General Expenses

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
9 Other receivables from non-exchange transactions		
Housing board subsidies	422 643	422 643
Prepaid expenses	3 337 666	165 756
Interest receivable	610 801	323 000
Government subsidies	2 523 188	3 904 203
Recoverable expenses	34 428	1 910 972
Other debtors	1 608 729	2 024 517
Debtor: Fraud	377 620	377 620
Debtors: Traffic fines	45 138 317	6 808 877
PAYE: Personnel	931 731	931 731
Loans granted	378 228	358 557
Debtor: Traffic revenue	50 671	58 671
Lease asset	-	-
Less: Provision for impairment	(29 636 272)	(354 128)
	<u>25 786 748</u>	<u>16 933 418</u>
Reconciliation of Traffic fines		
Balance brought forward	6 808 877	876 437
Debtors traffic fines	38 329 440	5 932 440
	45 138 317	6 808 877
Provision for Bad Debts	(29 260 764)	-
	<u>15 877 553</u>	<u>6 808 877</u>
Trade and other receivables impaired		
As of 30 June 2014 other receivables of R 29,636,272 (2013 - R 354,128) were impaired and provided for.		
Reconciliation of provision for impairment of trade and other receivables		
Opening Balance	354 128	338 001
Fine provision for the year	29 260 764	-
Increase/(decrease) in provision excluding fines for the year	21 380	16 127
	<u>29 636 272</u>	<u>354 128</u>
10. VAT Receivable		
South African Revenue Service	<u>7 500 118</u>	<u>5 418 610</u>
11. Consumer debtors from exchange and non-exchange transactions		
Gross balances		
Rates	14 809 036	15 322 578
Electricity	39 078 148	37 882 696
Water	11 049 188	14 071 771
Sundries	3 472 341	3 658 059
Sewerage	10 756 405	11 949 594
Refuse	6 364 116	7 678 024
Availability charges	3 344 749	3 076 545
Housing Selling schemes	232 620	2 230 238
Housing rental	3 657 280	6 334 096
	<u>92 763 889</u>	<u>102 203 601</u>
Less: Provision for impairment		
Rates	(7 037 907)	(7 253 552)
Electricity	(3 007 204)	(3 553 627)
Water	(3 300 918)	(4 280 801)
Sundries	(1 607 827)	(1 883 739)
Sewerage	(5 873 444)	(5 487 269)
Refuse	(3 576 603)	(3 453 635)
Availability charges	(2 842 822)	(2 515 608)
Housing Selling schemes	(49 602)	(1 510 171)
Housing rental	(2 555 131)	(3 526 855)
	<u>(29 851 458)</u>	<u>(33 275 257)</u>

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
11. Consumer debtors from exchange and non-exchange transactions (continued)		
Net balance		
Rates	7 771 129	8 069 026
Electricity	36 070 942	34 329 069
Water	7 748 278	9 780 870
Sundries	1 864 514	1 974 320
Sewerage	4 882 961	6 462 325
Refuse	2 787 513	4 224 389
Availability charges	501 927	580 937
Housing selling schemes	183 018	720 067
Housing rental	1 102 149	2 807 241
	<u>62 912 431</u>	<u>68 928 344</u>
Total Consumer Debtors from Non-Exchange transactions	7 771 129	8 069 026
Total Consumer Debtors from Exchange transactions	55 141 302	60 859 318
Total Net Consumer Debtors	<u>62 912 431</u>	<u>68 928 344</u>

2014 Reconciliation of debt impairment Provision	Balance at beginning of the year	Additional Provision provided during	Amounts written off as uncollectable	Balance at end of the year
Rates	8 446 479	2 005 113	(2 584 415)	7 867 177
Electricity	3 918 316	1 087 310	(1 736 726)	3 268 900
Water	5 590 940	3 621 166	(5 153 557)	4 058 548
Sundries	1 873 535	781 454	(938 001)	1 716 988
Sewerage	7 123 032	5 098 986	(5 227 307)	6 994 711
Refuse	4 786 199	3 390 658	(3 741 148)	4 435 709
Availability charges	2 658 353	654 172	(324 770)	2 987 754
Housing selling schemes	1 832 658	1 183 957	(2 732 265)	284 350
Housing rental	4 227 078	3 812 374	(5 033 019)	3 006 434
	<u>40 456 590</u>	<u>21 835 180</u>	<u>(27 471 208)</u>	<u>34 620 572</u>

Rates (Non-Exchange)				
Current (0 -30 days)		5 504 802		5 297 446
31 - 60 days		552 385		721 315
61 - 90 days		327 954		436 760
91 - 120 days		252 823		314 069
121 - 365 days		8 171 073		8 552 988
Less: Provision for impairment		<u>(7 037 907)</u>		<u>(7 253 552)</u>
		<u>7 771 130</u>		<u>8 069 026</u>

Electricity (Exchange)				
Current (0 -30 days)		35 138 546		33 415 572
31 - 60 days		610 649		362 590
61 - 90 days		240 979		151 174
91 - 120 days		158 454		82 000
121 - 365 days		2 928 519		3 861 381
Less: Provision for impairment		<u>(3 007 204)</u>		<u>(3 553 627)</u>
		<u>36 070 943</u>		<u>34 329 070</u>

Water (Exchange)				
Current (0 -30 days)		6 635 983		8 160 766
31 - 60 days		483 615		546 681
61 - 90 days		367 831		492 571
91 - 120 days		295 121		299 448
121 - 365 days		3 266 645		4 572 305
Less: Provision for impairment		<u>(8 300 010)</u>		<u>(4 290 801)</u>
		<u>7 748 277</u>		<u>9 780 970</u>

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Figures in Rands	2014	2013 (Restated)
11. Consumer debtors from exchange and non-exchange transactions (continued)		
Sundries (Exchange)		
Current (0 -30 days)	1 844 481	1 528 319
31 - 60 days	28 035	33 572
61 - 90 days	117 348	66 932
91 - 120 days	51 850	138 264
121 - 365 days	1 430 627	1 890 972
Less: Provision for impairment	<u>(1 607 827)</u>	<u>(1 683 739)</u>
	<u>1 864 514</u>	<u>1 974 320</u>
Sewerage (Exchange)		
Current (0 -30 days)	3 259 661	3 087 207
31 - 60 days	598 816	588 618
61 - 90 days	448 164	412 058
91 - 120 days	362 700	356 808
121 - 365 days	6 088 963	7 504 904
Less: Provision for impairment	<u>(5 873 444)</u>	<u>(5 487 269)</u>
	<u>4 882 960</u>	<u>6 462 326</u>
Refuse (Exchange)		
Current (0 -30 days)	1 792 691	1 689 141
31 - 60 days	327 540	327 824
61 - 90 days	250 260	235 684
91 - 120 days	197 639	206 510
121 - 365 days	3 795 986	5 218 864
Less: Provision for impairment	<u>(3 576 603)</u>	<u>(3 453 635)</u>
	<u>2 787 513</u>	<u>4 224 388</u>
Availability charges (Exchange)		
Current (0 -30 days)	305 082	277 272
31 - 60 days	123 725	110 374
61 - 90 days	109 016	95 280
91 - 120 days	98 713	88 383
121 - 365 days	2 708 233	2 505 225
Less: Provision for impairment	<u>(2 842 822)</u>	<u>(2 515 608)</u>
	<u>501 927</u>	<u>560 936</u>
Housing Selling schemes (Exchange)		
Current (0 -30 days)	60 349	65 021
31 - 60 days	27 572	29 255
61 - 90 days	23 758	24 576
91 -120 days	22 219	22 417
121 - 365 days	98 721	2 088 970
Less: Provision for impairment	<u>(49 602)</u>	<u>(1 510 171)</u>
	<u>183 017</u>	<u>720 066</u>
Housing rental (Exchange)		
Current (0 -30 days)	389 689	469 025
31 - 60 days	215 425	241 669
61 - 90 days	182 045	208 652
91 - 120 days	186 159	259 429
121 - 365 days	2 703 961	5 155 321
Less: Provision for impairment	<u>(2 555 131)</u>	<u>(3 526 855)</u>
	<u>1 102 148</u>	<u>2 807 241</u>

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Figures in Rands	2014	2013 (Restated)
11. Consumer debtors from exchange and non-exchange transactions (continued)		
Summary of debtors by customer classification		
Consumers		
Current (0 -30 days)	22 762 331	25 209 916
31 - 60 days	3 002 977	2 167 073
61 - 90 days	2 203 725	1 526 703
91 - 120 days	1 781 816	1 338 578
121 - 365 days	29 581 267	27 921 880
	<u>59 342 116</u>	<u>58 164 229</u>
Industrial/ commercial		
Current (0 -30 days)	18 070 610	22 824 174
31 - 60 days	402 389	105 332
61 - 90 days	359 631	67 301
91 - 120 days	225 767	69 344
121-365 days	11 229 720	3 092 013
	<u>30 288 116</u>	<u>26 158 165</u>
National and provincial government		
Current (0 -30 days)	1 446 102	1 378 306
31 - 60 days	470 011	36 790
61 - 90 days	180 873	558 905
91 - 120 days	90 680	22 772
121 - 365 days	945 989	-
	<u>3 133 655</u>	<u>1 996 773</u>
Total		
Current (0 -30 days)	42 279 044	53 653 484
31 - 60 days	3 875 376	2 961 926
61 - 90 days	2 744 230	2 667 101
91 - 120 days	2 108 263	1 777 337
121 - 365 days	41 756 976	41 143 751
	<u>92 763 888</u>	<u>102 203 599</u>
Less: Provision for impairment	<u>(29 851 458)</u>	<u>(33 275 257)</u>
	<u>62 912 430</u>	<u>68 928 342</u>
Reconciliation of consumer debtors		
Consumer debtors	92 763 888	102 203 599
Provision for impairment	(29 851 458)	(33 275 257)
Bad debts written off	-	(2 645 673)
Adjustment of provision	-	2 645 673
	<u>62 912 430</u>	<u>68 928 342</u>

Trade and other receivables past due but not impaired

The Council regards consumer debtors to be due for outstanding amounts more than 30 days to be past due. The impairment of consumer debtors is calculated based on the historic payment rate per individual debtor.

As of 30 June 2014, trade receivables of R 28,673,629 (2013: R 36,185,083) were fully performing.

As of 30 June 2014 consumer debtors of R 34,238,802 (2013: R 32,926,668) were past due not impaired. These relate to a number of independent customers for whom there is no recent history of default. The ageing analysis of these trade receivables is as follows:

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
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11. Consumer debtors from exchange and non-exchange transactions (continued)

	2014	2013
31 - 60 days	2 628 279	2 008 777
61 - 90 days	1 861 136	1 808 827
91 - 120 days	1 429 823	1 205 389
> 121 days	28 319 564	27 903 675
Total	34 238 802	32 926 668

As of 30 June 2014, trade receivables of R 29,851,458 (2013: R 33,266,257) were impaired. The individually impaired receivables mainly relates to debtors with arrangement agreements with the municipality which are in unexpectedly difficult economic situations. The ageing of these receivables is as follows:

	2014	2013
31 - 60 days	2 291 492	2 030 043
61 - 90 days	1 622 651	1 627 977
91 - 120 days	1 246 606	1 218 151
> 121 days	24 690 709	28 190 086
Total	29 851 458	33 266 257

Fair value of trade and other receivables approximate their carrying value. The carrying value of these trade receivables are denominated in the following currency: South African Rand.

Security provided in respect of Annuity Loans: Loan no. 556 is secured by Debtors and loan no. 557 is only secured by R36 700 000 of Debtors.

The average consumer debtors payment period for the year ended 30 June 2014 was 54 days (2013: 60 days). The debtors' days remained unchanged. The industry norm is 42 - 45 days.

12. Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balance with bank. Cash equivalents in the cash flow statements comprise of the following balance sheet amounts:

Cash on hand	29 675	28 675
Bank balances	82 144 099	121 859 990
	82 173 774	121 888 665

The municipality had the following bank accounts:

Account number / description

ABSA Bank - Worcester Branch
Account number 1000010312

Bank statement balances		
2014	2013	2012
84 166 008	123 545 664	65 252 629
Cash book balances		
2014	2013	2012
82 144 099	121 959 990	65 633 489

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
13. Long term liabilities		
Held at amortised cost		
Annuity Loans	254 641 231	283 144 735
	<u>254 641 231</u>	<u>283 144 735</u>
Refer to Appendix A for further information on long term liabilities.		
Security provided in respect of Annuity Loans: Loan no. 556 is secured by debtors and loan no. 557 is only secured by R36 700 000 of Debtors. The other loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.		
Non-current liabilities		
- At amortised cost	228 173 038	254 641 231
Current liabilities		
- At amortised cost	26 468 195	28 503 504
	<u>254 641 231</u>	<u>283 144 735</u>
14. Unspent Conditional grants and receipts		
Unspent conditional grants comprises:		
Conditional grants and receipts		
National Government	20 304 955	3 718 836
Provincial Government	29 766 283	18 580 938
District Municipality	3 004	20 438
Other Municipalities	-	-
Public Contributions	335 740	335 740
	<u>50 409 982</u>	<u>22 636 050</u>
Reconciliation of unspent conditional grants		
Balance unspent at beginning of the year	22 638 050	19 981 007
Total Government receipts	223 003 954	170 039 733
Other capital receipts	13 858 712	-
Other receipts	-	-
Conditions met - capital grants	(76 126 805)	(66 396 743)
Conditions met - operating account	(79 728 320)	(104 193 506)
Conditions met - housing projects	(37 993 881)	-
Conditions met - other capital jobs	(13 858 712)	(93 840)
From other debtors	(4 326 848)	(1 007 448)
Included in Other Debtors	2 945 831	4 326 848
	<u>50 409 982</u>	<u>22 636 050</u>

The allocations and subsidies received from National and Provincial Government as well the District Municipality, has been deposited into the Council's own bank account. The allocations received have been utilised in accordance with the conditions set. Where all the conditions have not yet been met, the total allocations have not been utilised. The outstanding conditions will be met prior to/or when the balance of the allocations is utilised. The percentage of the allocations utilised is an indication of the conditions met. Where the total of the allocations has been utilised, all the conditions have been met. Also refer to Appendix D for further detail regarding unspent conditional grants.

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
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15. Provisions: Landfill Site

Reconciliation of provisions - 2014

	Opening Balance	Additions	Reversed during the year	Total
Provision for the rehabilitation of landfill site	29 856 987	-	(3 976 889)	25 880 078
	29 856 987	-	(3 976 889)	25 880 078

Reconciliation of provisions - 2013

	Opening Balance	Additions	Reversed during the year	Total
Provision for the rehabilitation of landfill site	26 001 958	3 855 008	-	29 856 967
	26 001 958	3 855 008	-	29 856 967

The provision for landfill site was done for De Doorns for a 20 year period and for the Worcester site for a period of 7 years. No expenses have been incurred to date and the only movement is the contribution for the year. An assessment was done by an independent expert.

16. Employee Benefits

Reconciliation of employee benefits - 2014

	Opening Balance	Additions	Reversed during the year	Total
Provision for Post-Retirement medical aid benefits	121 328 000	21 873 000	-	143 201 000
Long Service Awards	14 538 000	1 282 000	-	15 830 000
Performance bonus	435 293	(256 506)	(29 480)	149 305
Staff Leave Accrual	13 245 770	4 308 031	(2 594 452)	14 959 339
	149 547 063	27 216 523	(2 623 942)	174 139 644

Reconciliation of employee benefits - 2013

	Opening Balance	Additions	Reversed during the year	Total
Provision for Post-Retirement medical aid benefits	101 454 000	19 874 000	-	121 328 000
Long Service Awards	12 594 000	1 944 000	-	14 538 000
Performance Bonus	470 330	218 394	(253 431)	435 293
Staff Leave Accrual	13 753 810	1 956 391	(2 464 431)	13 245 770
	128 272 140	23 992 785	(2 717 852)	149 547 063

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
16. Employee Benefits (Continued)		
Non-current employee benefits		
- Provision for Post-Retirement medical aid benefits	138 682 360	117 175 550
- Long Service Awards	15 036 632	13 570 119
	<u>153 718 992</u>	<u>130 745 669</u>
Current employee benefits		
- Provision for Post-Retirement medical aid benefits	4 518 640	4 152 450
- Long Service Awards	793 368	967 881
- Performance Bonus	149 305	435 293
- Staff Leave Accrual	14 959 339	13 245 770
	<u>20 420 652</u>	<u>18 801 394</u>
Post-Retirement medical aid benefit: Movements		
Opening balance	121 328 000	101 454 000
Benefits paid	(4 185 000)	(3 763 000)
Net expense recognised	<u>28 038 000</u>	<u>23 637 000</u>
	<u>143 201 000</u>	<u>121 328 000</u>
Post-Retirement medical aid benefit: Net expense recognised		
Current service cost	5 109 000	4 634 000
Interest cost	10 968 000	9 502 000
Actuarial (gains)/losses	9 963 000	9 501 000
	<u>26 038 000</u>	<u>23 637 000</u>
Long service awards: Movements		
Opening balance	14 538 000	12 593 000
Benefits paid	(1 265 000)	(887 000)
Net expense recognised	<u>2 557 000</u>	<u>2 842 000</u>
	<u>15 830 000</u>	<u>14 538 000</u>
Long service awards: Net expense recognised		
Current service cost	1 155 000	1 020 000
Interest cost	1 134 000	942 000
Negative past service cost	-	-
Actuarial (gains)/losses	268 000	880 000
	<u>2 557 000</u>	<u>2 842 000</u>

Refer to note 17 for further disclosures of post-retirement medical aid benefits and long service awards.

17. Retirement benefit

Defined benefit plan

Post-Retirement medical aid benefit

Current and continuation members receive a 60% and 70% subsidy respectively of medical and contributions in retirement. The spouse and child dependants of an employee are entitled to a 60% and 70% subsidy respectively of their contributions in the event of the principal members' death in-service. In the event of the death of the principal member, the spouse becomes the principal member.

In 2014, 55% (2013: 55%) of the employees belonged to the above plan. The plan is defined as a post-retirement medical benefit plan.

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17. Retirement benefit (continued)

Long service awards

All permanent employees are entitled to a specified number of day's additional leave based on their service. The employee may convert the additional leave into a cash amount.

In 2014, 8% (2013: 11%) of the employees qualified for long service awards.

Sensitivity analysis

2013/2014

The value of the liabilities is particularly sensitive to the assumed rate of healthcare cost inflation. The table below sets out the sensitivity of the valuation result to a 1% increase and 1% decrease in the assumed healthcare cost inflation assumption.

Healthcare cost inflation sensitivity (R'000)			
	1% decrease	Base (9.00%)	1% increase
Defined Benefit Obligation	(121 066)	(143 201)	(171 527)
Service Cost (Next Financial Year)	(4 626)	(5 055)	(7 755)
Interest Cost (Next Financial Year)	(11 507)	(13 679)	(16 450)

2012/2013

The value of the liabilities is particularly sensitive to the assumed rate of healthcare cost inflation. The table below sets out the sensitivity of the valuation result to a 1% increase and 1% decrease in the assumed healthcare cost inflation assumption.

Healthcare cost inflation sensitivity (R'000)			
	1% decrease	Base (8.10%)	1% increase
Defined Benefit Obligation	(103 051)	(121 382)	(144 629)
Service Cost (Next Financial Year)	(4 004)	(5 109)	(6 800)
Interest Cost (Next Financial Year)	(9 274)	(10 966)	(13 128)

Key assumptions used

The municipality made use of an independent firm to perform the valuation of post-retirement medical aid benefits and long service awards. The key assumptions used by the experts are listed below for the last valuation on 30 June 2014.

Post-Retirement medical aid benefit		
Discount rates	9.50%	9.00%
Healthcare cost inflation	8.00%	8.10%
Long service awards		
Discount rate	11.00%	7.80%
Salary inflation	9.00%	8.10%

Cape Joint Retirement and Pension Fund for Local Government

This multi-employer was established with effect from 1 May 1996 to provide insured death, disability and pension benefits to its members.

The contribution rate for members is 7.5% of basic salary, whilst the respective Local Authorities are contributing 19.5%.

This defined benefit plan is accounted for as a defined contribution plan as the municipality's liability in the proportionate share of actuarial gains and losses cannot readily be determined.

As at 30 June 2012 the funding level of the share account was 99.9% and the pension account was 108%. At the valuation date the municipality had 497 members (Fund: 33 879 members) and nil pensioners (Fund: 780 pensioners) belonging to the fund.

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Figures in Rands	2014	2013 (Restated)
17. Retirement benefit (continued)		
Defined contribution plan		
It is the policy of the municipality to provide retirement benefits to 640 (2013:594) employees. A number of defined contribution provident funds, all of which are subject to the Pensions Fund Act exist for this purpose.		
The municipality is under no obligation to cover any unfunded benefits.		
The last valuation of the SAMWU National Provident Fund was done on 30 June 2008.		
The last valuation of the SALA Pension Fund was done on 1 July 2013.		
The last valuation of the Cape Joint Retirement Fund was performed on 30 June 2013		
The valuations of the respective funds were satisfied that the plan is in a sound financial position.		
Contributions by Council in respect of employees retirement funding. The contributions have been expensed.	20 333 738	19 234 820
Contributions who elected so are members of the Municipal Councillors Pension Fund. Contributed by Council in respect of Councillors retirement funding: The contributions have been expensed.	757 174	791 149
Contributions to medical aid funds		
Contributions to medical aid funds for employees	10 676 286	10 060 769
Contributions to medical aid funds for Councillors	101 381	99 873
Contributions to medical aid fund for pensioners	4 163 512	3 782 510
	14 941 179	13 923 152
Post-Retirement medical aid benefit		
Discount rate	9.50%	9.00%
Health care cost inflation	9.00%	8.10%
Long service awards		
Discount rate	8.40%	7.80%
Salary inflation	9.00%	8.10%
18. Trade and other payables		
Trade payables	74 222 660	64 219 842
Payments received in advance	3 693 930	3 898 305
Sundry Deposits	478 842	437 171
Other payables	1 098 115	1 248 946
Creditors balances closed. Debtors accounts: Fraud	377 620	377 620
Lease liability	846 822	875 297
Retentions	11 032 549	15 652 197
	91 750 538	86 707 478
19. Consumer deposits		
Electricity	1 598 845	1 538 056
Water	1 709 363	1 556 668
	3 308 208	3 094 624
Guarantees		
Guarantees held in lieu of Electricity and Water Deposits	26 800	26 800

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Notes to the Financial Statements

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20. Property Rates		
Rates received		
Property rates	<u>96 015 628</u>	<u>91 981 869</u>
Valuations		
Land	1 061 169 000	1 056 504 000
Improvements	<u>14 662 387 000</u>	<u>14 609 085 000</u>
	<u>15 723 536 000</u>	<u>15 665 589 000</u>

The valuations for land and improvements include De Doorns, Rawsonville, Touwsriver, Worcester and rural areas.

Valuations on land and buildings are performed every four years. The last general valuation came into effect on 1 July 2012. Interim valuations are processed on an annual basis to take into account changes in individual property values due to alterations and subdivisions.

Rates are levied on an annual basis with the final date for payment being 30 September. Interest at prime plus 1% per annum and a collection fee, is levied on rates outstanding two months after due date. Monthly levies are allowed on application. A differentiated rebate up to 100% is granted to owners under certain circumstances. The basic rate's for the above mentioned areas, were charged for land and improvements at 0.7526 c/R (2013:0.7100 c/R) and for industrial and commercial sites at 1.5052 c/R (2013: 1.4200 c/R).

21. Service charges

Sale of electricity	288 349 038	270 824 425
Sale of water	53 779 811	56 413 713
Sewerage and sanitation charges	57 753 633	54 005 104
Refuse removal	<u>31 126 415</u>	<u>28 804 857</u>
	<u>431 008 897</u>	<u>410 047 900</u>

22. Government grants and subsidies

Equitable share	67 964 000	62 986 000
Capital grants	75 934 207	66 490 583
LGIWSETA: Staff Development	862 726	777 345
Other grants and donations	17 835 416	1 154 443
Cape Winelands District Municipality	17 432	45 291
Systems Improvement Grant	692 598	800 000
Financial Management Grant	1 300 000	1 250 000
Provincial Government	5 007 459	7 599 535
Housing Projects	<u>37 993 881</u>	<u>29 580 891</u>
	<u>207 707 719</u>	<u>170 884 088</u>

Refer to Appendix D for further detail regarding grants received.

23. Finance income

Bank	5 907 307	3 786 209
Interest earned - external investments	3 520 588	1 910 881
Interest - outstanding debtors	<u>2 736 578</u>	<u>2 309 189</u>
	<u>12 164 473</u>	<u>8 006 079</u>

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
24. Fair value adjustments		
Discounting of long term receivables: Movement for the year	712 511	2 910 992
Opening balance	(8 422 637)	(11 333 629)
Closing balance	(7 710 126)	(8 422 637)
Water stock movement	232 287	41 168
Fair value adjustment on Heritage assets	20 696 778	-
Fair value adjustment on investment property	178 300	1 791 398
(Loss)/Gain	21 817 876	4 743 558
25. Rental income		
Infrastructure/Site Rental	9 431 186	8 899 932
Rental of facilities and equipment	2 109 098	2 430 884
	11 540 284	11 430 816
26. Other income		
Administration fees: Credit Control	1 308 914	1 357 146
Bathing Tickets	253 995	291 031
Building Clause	41 815	39 883
Building Plans Fees	841 508	747 395
Bulk Service Levies	194 652	129 066
Burial fees	621 307	519 021
Cleaning Block Drains	37 709	145 764
Clearance Certificate	142 744	145 762
Connection fees	657 747	570 388
Connection Meters	50 570	59 341
Commission received	204 898	196 680
Entrance fees	382 246	402 628
Firefighting charges	527 604	588 776
Garden refuse special removals	237 384	210 759
Interest car loans and housing loans, sundry and township development	(101 928)	125 688
Land sales	25 222	7 248
Miscellaneous Income	988 987	508 053
Network upgrading	555 921	511 823
Photocopies and Printing	122 081	112 879
Recovery of expenditure	4 634	5 855
Rental Street Bins	167 098	247 783
Royalties	1 772 509	989 429
Services	480 258	384 347
Tender Documents	51 853	72 497
Sundry Income	884 590	1 028 130
Grants Library Hall	(51 482)	(15 262)
Rebate R 7 500 Selling	(242 143)	(94 066)
Subsidy on instalment	-	(300)
Rebate Rental	(3 995 447)	(3 955 173)
	6 475 861	5 330 870
Loans are secured by the municipality's income stream, covering the instalments outstanding plus interest and collection charges outstanding at any time during the term of the loans.		
27. General expenses		
Advertising	581 237	473 087
Access to basic services	-	1 196 220
Auditors remuneration	2 813 066	2 209 696
Bank charges	1 130 060	1 299 983
Bursaries	171 500	166 020
CDW Programme	1 498 239	338 286
Chemicals	1 899 302	2 202 095
Cleaning	155 911	570 866
Commission paid	789 732	647 488
Communication	51 154	15 789
Community development and training	14 501	5 686
Conferences and seminars	57 667	88 148
Connections	-	16 027

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Figures in Rands	2014	2013 (Restated)
27. General expenses (continued)		
Consulting and professional fees	2 682 804	2 703 539
Consumables	201 932	254 261
Digging of graves	705 812	683 643
Driver license expense	570 270	615 030
Electricity	1 037 117	1 060 894
Emergency relief	-	-
Entertainment	1 405 982	1 043 937
Flowers	6 222	7 518
Fuel and oil	6 526 898	5 253 708
Healthcare and Hygiene services	364 043	363 244
Inspection fee	-	-
Insurance	2 848 501	2 652 487
Interpreting Services	53 927	89 026
Lease rentals on operating lease	6 052 580	7 691 436
Levies	621 499	1 146 124
Loss of water and library materials	227 224	98 638
Materials and Stores	851 186	894 554
Motor vehicle expenses	2 411 231	155 470
Other expenses	2 794 717	902 117
Performance Management System	443 747	151 986
Postage and courier	818 408	797 208
Printing and stationery	1 508 156	1 465 417
Productions	(1 141 760)	(991 520)
Project maintenance costs	370 750	288 250
Public Participation	40 277	38 730
Refuse	578 114	804 716
Royalties and license fees	873 895	1 039 404
Service level agreement	180 000	150 000
Servicing of Summonses	1 199 378	881 304
Staff welfare	160 741	45 737
Subscriptions and membership fees	2 285 370	2 070 615
Subsistence and travel	1 286 581	1 083 361
Survey fees	63 596	44 356
Telephone and fax	3 764 467	3 749 605
Top Structure expenses	38 019 233	20 800 678
Training	1 924 531	1 977 127
Transfer fees	30 865	19 634
Transport and freight	6 553	-
Traffic: Rental Speed Cameras	1 967 994	2 292 185
Valuation expenses	290 306	1 368 336
Ward committee projects	357 194	128 689
Youth Development Program	345 535	307 116
	<u>94 100 352</u>	<u>73 358 730</u>
28. Employee related costs		
Basic	121 420 103	116 419 487
Bonus	9 253 150	8 807 049
Medical aid contributions	14 839 798	13 823 279
UIF	1 212 702	1 142 588
WCA	1 531 880	1 119 747
Skills development levies	1 716 932	1 659 638
Group Life Insurance	1 959 832	2 199 185
Retirement Fund	20 333 736	19 244 912
Travel and car allowances	5 169 180	5 219 015
Overtime payments	12 571 490	11 225 563
Acting allowances	1 583 283	1 188 976
Housing benefits and allowances	862 880	938 170
Allowances: Other	5 273 609	4 525 606
Protective clothing	1 112 939	1 095 650
Less: Employee costs Capitalised	-	-
	<u>188 841 515</u>	<u>188 608 845</u>

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Executive directors and other officers:		
Municipal Manager : G.Matthysse		
Annual Remuneration	1 287 315	1 125 180
Performance Bonus	-	-
Car Allowance	84 000	84 000
Contribution to UIF, Pension Fund and Medical Aid	1 785	1 713
	<u>1 373 099</u>	<u>1 210 893</u>
Chief Financial Officer : D.McThomas		
Annual Remuneration	1 030 254	914 519
Performance Bonus	119 782	117 708
Car Allowance	95 000	95 000
Contribution to UIF, Pension Fund and Medical Aid	1 785	1 713
	<u>1 246 821</u>	<u>1 128 937</u>
Technical Services : E.Delport		
Annual Remuneration	730 879	770 080
Performance bonus	-	55 887
Car Allowance	144 000	102 198
Contribution to UIF, Pension Fund and Medical Aid	133 343	1 713
	<u>1 008 222</u>	<u>929 877</u>
Corporate Director : M.Gagu		
Settlement	-	500 000
Annual Remuneration	-	256 158
Performance bonus	-	-
Car Allowance	-	57 500
Contribution to UIF, Pension Fund and Medical Aid	-	49 149
	<u>-</u>	<u>862 807</u>
Strategic Service Director: R.Esau		
Annual Remuneration	742 324	177 068
Performance Bonus	-	-
Car Allowance	119 383	29 841
Contribution to UIF, Pension Fund and Medical Aid	148 538	34 006
	<u>1 008 225</u>	<u>240 914</u>
Community Services Director : J.Marthinus		
Annual Remuneration	705 089	654 928
Performance bonus	-	79 838
Car Allowance	126 089	120 088
Contribution to UIF, Pension Fund and Medical Aid	185 659	98 974
	<u>996 816</u>	<u>953 828</u>

Personnel costs as percentage of total expenditure for 2014 is 28% (2013: 28%). The industry norm is between 30-35%. This figure excludes the remuneration of councillors, as disclosed in note 29 to the Financial Statements.

29. Remuneration of councillors

Executive Mayor	581 548	601 478
Deputy Executive Mayor	533 716	501 170
Chief Whip	504 724	473 137
Speaker	541 881	504 628
Mayoral Committee Members	4 010 553	3 747 733
Councillors	8 662 323	6 103 914
Councillors pension contribution	757 174	791 149
Councillors medical aid contribution	101 381	99 873
	<u>13 693 297</u>	<u>12 823 082</u>

In-kind benefits

The Executive Mayor, Deputy Executive Mayor, Speaker, Chief Whip and Mayoral Committee Members are full-time. Each is provided with an office and secretarial support at the cost of the Council. The Mayor has the use of a Council owned vehicles for official duties.

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Figures in Rands	2014	2013 (Restated)
Remuneration of Councillors:		
The remuneration of the political office bearers and councillors are within the upper limits as determined by the framework envisaged section 219 of the Constitution		
Executive Mayor	Salary	Allowances
BD Kivodo	476 022	190 066
A.Siayn	15 381	76
	491 403	90 142
Deputy Mayor		
JD Levendal	434 284	99 432
Speaker		
A.Siayn	399 550	138 468
M.Sampson	2 881	-
	403 413	138 468
Mayco Member Whip		
R Farao	384 256	120 468
Mayco Members		
WM Blom	352 864	138 468
AM Du Toit	444 642	52 693
S Goedeman	352 864	138 468
AE Jordaan	308 231	138 468
SJ Mei	34 116	700
WR Melring	444 072	53 187
M Sampson	368 239	132 820
EY Sheldon	418 059	65 946
JF Van Zyl	368 239	138 468
	3 151 335	859 217
Councillors:	Salary	Allowances
R Blom	165 768	69 840
JA Boshoff	165 768	69 840
MN Bushwana	165 768	69 840
L Dyabooli	177 852	24 468
TC Dyonta	187 870	24 468
C Ismail	165 768	69 840
N Jali	147 498	69 840
SE James	147 498	69 840
PB Januaria	165 768	69 840
BV Klein	165 768	69 840
BJ Kriegler	165 768	69 840
S Laakey	165 768	69 840
MN Lubisi	165 768	69 840
ES Mamei	165 768	69 840
P Mameh	165 768	69 840
SJ Mei	147 498	69 840
SB Mtshwana	148 488	69 840
BW Ntshingila	165 768	69 840
L Richards	165 768	69 840
J Schneider	165 768	69 840
PG Smith	165 768	69 840
G Steynmeester	160 111	69 840
NV Soto	165 768	69 840
P Tylis	165 768	69 840
TM Vahr	165 768	69 840
CF Viskut	187 870	24 468
GF Jatho	208 685	24 468
C Ntsoni	163 500	72 108
VK Apills	187 870	24 468
E Va nder Westhuizen	10 860	2 131
	4 059 425	1 802 899

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Figures in Rands	2014	2013 (Restated)
30. Bad debts		
Bad debts written off debited to Provision for doubtful debtors	-	4 111 479
Bad debts written off been paid against the Provision for Debtors for the 2013/14 financial year.		
31. Depreciation, amortisation and impairment		
Property, plant and equipment	68 834 179	65 945 752
Landfill Site	1 825 907	3 016 984
	<u>68 660 087</u>	<u>68 962 736</u>
32. Bulk purchases		
Electricity	205 813 691	195 895 442
Water	1 427 275	945 390
	<u>207 240 966</u>	<u>196 840 831</u>
33. Finance costs		
External borrowings	<u>28 637 978</u>	<u>25 261 052</u>
34. Auditors' remuneration		
Fees	<u>2 813 086</u>	<u>2 209 696</u>
35. Contracted Services		
Private contractors	11 852 843	6 550 261
Security services	557 588	511 998
Other contracted services	255 183	228 950
	<u>7 665 612</u>	<u>7 291 207</u>
36. Grant and subsidies paid		
Other Subsidies		
Grant in aid	<u>131 600</u>	<u>27 600</u>
	<u>131 600</u>	<u>27 600</u>
37. Contributions to (from) debtors impairment, employee benefit obligation and leave payment accrual		
Performance Bonus	(29 480)	218 394
Post-Retirement Medical aid benefits	23 165 000	21 818 000
Provision for leave payment	4 308 031	1 956 391
Bad debts written off debited to Provision for doubtful debtors	21 340 395	4 844 285
Provision for Bad Debts - Traffic Fines	29 260 784	-
Provision for Land Fill site	<u>1 761 581</u>	<u>1 716 129</u>
	<u>79 806 271</u>	<u>30 553 199</u>
38. Cash generated from operations		
Surplus (deficit) before taxation	68 553 138	44 915 281
Adjustments for:		
Adjustment - assets other movement	-	-
Depreciation and amortisation, impairment	68 660 087	68 962 736
Impairment loss	-	-
Surplus on sale of assets	(480 991)	(732 015)
Loss on disposal of assets	-	-
Grants to operating account	-	-
Bad debts written off	-	4 111 479
Debt impairment	50 601 159	4 844 285
Loss of water and library materials	227 224	98 638
Prior year corrections:	-	-
Rehabilitation cost	<u>1 761 581</u>	<u>1 716 129</u>

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Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
38. Cash generated from operations (continued)		
Fair value adjustment	(21 817 878)	(4 743 558)
Grants and receipts	-	-
Non-operating Income / (Expenditure)	471 192	525 316
Non-operating expenses - leave payment	-	-
Changes in working capital:		
Inventories	(509 016)	(9 834 102)
Other receivables from non-exchange transactions	(38 114 093)	(7 232 248)
Consumer debtors	(15 324 482)	(26 344 459)
Contribution to leave payment accrual	1 427 581	(543 077)
Trade and other payables	5 043 060	24 887 338
Unspent conditional grants	27 773 932	(1 086 271)
VAT	(2 081 508)	(1 013 928)
Increase/(decrease) in Provision for landfill site	(5 738 450)	2 138 880
Increase in Employee benefit obligation	23 174 590	21 818 000
	<u>161 627 108</u>	<u>122 488 424</u>
39. Commitments		
Authorised capital expenditure		
Approved and contracted for		
Infrastructure	3 684 671	52 171 095
Housing operating commitments	<u>4 320 316</u>	<u>16 023 692</u>
	<u>7 964 987</u>	<u>68 194 787</u>
This committed expenditure relates to property and will be financed by external loans, reserves and government grants. Loans to the value of R51 000 000 have already been secured.		
The Expenditure will be financed from:		
External Loans	3 684 671	33 023 010
Government Grants	<u>4 320 316</u>	<u>35 171 777</u>
	<u>7 964 987</u>	<u>68 194 787</u>
Operating leases - as lessee (expense)		
Minimum lease payments due:		
- within one year	3 031 723	1 492 257
- in second to fifth year inclusive	2 906 899	931 189
- later than five years	-	-
	<u>5 938 621</u>	<u>2 423 446</u>

Operating lease payments represent rentals payable by the municipality for certain of its office equipment. Payments made under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been a decrease in current year expenditure of R 110,602 (2013: R 170,109).

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39. Commitments (continued)		
Operating leases - as lessor (income)		
Minimum lease payments due		
- within one year	203 799	151 659
- in second to fifth year inclusive	584 908	707 826
- later than five years	4 299	59 193
	<u>803 007</u>	<u>918 678</u>
<p>Certain of the municipality's property are held to generate rental income. Non-cancellable operating leases are generally between 3 - 13 years. Payments received under operating leases are recognised in the Statement of financial performance on a straight-line basis over the period of the lease. The impact of straight lining has been a decrease in current year income of R 23,270 (2013: Increase R 54,921).</p>		
40. Contingencies		
Guarantees		
Guarantee Eskom (ABSA)	63 400	63 400
Guarantee South African Post Office Limited (ABSA)	<u>75 000</u>	<u>75 000</u>
	<u>138 400</u>	<u>138 400</u>
Legal Matters		
Mojovi Buildings & Civite cc instituted a claim against the municipality for cancelling a contract for the building of houses in Avian Park. The case was referred for Arbitration. No steps have been taken from Mojovi's side till date. Debt has prescribed.	-	3 897 365
A former employee who resigned claimed the amount payable for outstanding leave. The employee however owns the municipality money. An settlement agreement was reached in the 2013/14 year with the employee. The amount due to him will be netted against his outstanding debt. A debtor account was created.	-	18 801
A labour dispute between a former employee and the municipality. Final arbitration award, payment 12/11/2013	-	148 486
Sannicare-Dispute with regard to tender which had been awarded to Sannicare.	4 200 000	-
<i>Contingencies arising from pending litigation on wage curve agreement: This was resolved with no financial implication for the council.</i>	-	-
WCA-Current investigation about a dispute regarding an outstanding amount due by council.	1 592 035	-
Public Liability - Insurance claims based on quotations and could result in a lesser amount or more. It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.	1 625 181	1 689 393
Claims for damages - It is the view of Management that it is unlikely that these claims will be paid out but might realise due to past experience.	68 384	17 051
	<u>7 485 600</u>	<u>5 772 076</u>
Other		
Guarantees by Council in respect of Housing Loans for Officials.	616 973	618 223
	<u>616 973</u>	<u>618 223</u>

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41. Contingent asset		
Zadar - Court decision in favour of Council for reimbursement of legal fees. Taxation still needs to take place. Claim against Zadar has matured.		
DeVries DeWet & Kroukam Attorneys - Claim against the accused related to Zadar court case not properly handled by DeVries DeWet & Kroukam Attorneys, who was the lawyers of the municipality at that stage. Municipality are claiming the total amount of legal fees paid to them while handling the Zadar case.	1 615 223	1 615 223
SARS - Dispute was entered into with SARS regarding VAT audit and repayment of amounts paid to SARS. A settlement agreement for the contingent asset regarding the dispute has been reach for an amount of R 799 654.	1 761 161	1 761 161
	<u>3 376 384</u>	<u>3 376 384</u>
42. Related parties		
No related party transactions or relationships existed for the year under review for councillors or senior management with decision making authority, other than those disclosed in Appendix E. Also refer to note 28 and 29 which discloses the remuneration of key management and councillors respectively.		
43. Restatements due to prior period errors		
Certain errors were identified during the year which has been corrected retrospectively as far as practically possible. Further details regarding the restatements is set out below:		
43.01 Current portion of Long-term receivable		
Balance previously reported	Refer to	821 459
Adjust of the Provision for Bad Debt - 2012/2013 - V 130601324	43.02, 43.03, 43.11, 43.12, 43.13	1 063 822
		<u>1 885 281</u>
43.02 Consumer Debtors		
Balance previously reported		73 569 376
Adjust of the Provision for Bad Debt - 2012/2013 - V 130601324	43.01, 43.03, 43.11, 43.12, 43.13	(4 641 032)
Deferment Fair value Adjustment - 2012/2013 - V 130601321		<u>68 928 344</u>

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Figures in Rands	2014	2013 (Restated)
43. Restatements due to prior period errors (Continued)		
43.03 Long term receivables		
Balance previously reported		3 632 804
Adjust of the Provision for Bad Debt - 2012/2013 - V 130601324 (R 3 444 958.16 - R 487 268.61)	43.01, 43.02, 43.11, 43.12, 43.13	6 534 899
		10 167 703
43.04 Non-Current Provisions		
Balance previously reported		30 141 808
Written back the provision for the Land Fill site 2009 till 2011 - V 12061683	43.01	(27 790 611)
Written back the provision for the Land Fill site 2011 till 2012- V 12061683	43.01	(88 223)
Written back the provision for the Land Fill site 2012 till 2013	43.11, 43.13	(2 283 074)
Provision for the Land Fill site till 1 July 2011 - V 120601684	43.06, 43.13	22 508 213
Provision for the Land Fill site till 1 July 2012 - V 120601684	43.05, 43.13	199 425
Provision for the Land Fill site till 1 July 2013	43.05, 43.13	7 286 583
Change in provision of usefull life of De Doorns landfill site 11/12	43.05, 43.13	3 294 321
Change in provision of usefull life of De Doorns landfill site 12/13	43.05, 43.10, 43.13	(3 431 675)
		29 856 957
43.05 Property Plant and equipment		
Balance previously reported		1 805 667 699
Correction of disposal of assets in the 2011/12 financial year	43.13	(14 368)
Correction of depreciation during 2010/2011	43.13	99
Correction of depreciation during 2011/2012	43.13	38 668
Correction of depreciation during 2012/2013	43.13	16 574
Erf 92 - land/ building from Heritage to PPE - building been used by Municipality	43.07	891 000
Asset - Land fill site - 2010/11 value of asset - cost	43.04, 43.13	21 337 491
Less Depreciation for the period till 30 June 2011	43.13	(6 504 602)
Rehabilitation for the landfill site for the 2011/12 financial year	43.04, 43.13	(1 486 183)
Change in usefull life of De Doorns landfill site 11/12	43.04, 43.13	3 294 321
Less Depreciation of change in usefull life - De Doorns 11/12	43.13	(149 742)
Change in usefull life of De Doorns landfill site 12/13	43.04, 43.10, 43.13	(3 649 100)
Less Depreciation of change in usefull life - De Doorns 12/13	43.13	24 025
Less Depreciation for the period till 30 June 2012	43.13	(2 489 883)
Depreciation on erf 92	43.13	(438 013)
Rehabilitation for the landfill site for the 2012/13 financial year	43.04, 43.13	5 787 979
Correction of depreciation during 2010/2011	43.13	(3 041 008)
		1 819 304 956

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Figures in Rand	2014	2013 (Restated)
43. Restatements due to prior period errors (Continued)		
43.06 Investment Property		
Balance previously reported		9 682 100
Correction of disposal of assets in the 2011/12 financial year	43.13	(117 000)
Correction of disposal of assets in the 2011/12 financial year- Revalue - previous the 11/12 financial year	43.13	(200 000)
Correction of disposal of assets in the 2011/12 financial year- Revalue of 11/12 year written back	43.13	(18 000)
Correction of disposal of assets in the 2011/12 financial year- Revalue of 12/13 year written back	43.12, 43.13	(4 000)
		<u>9 543 100</u>
43.07 Heritage assets		
Balance previously reported		17 262 872
Depreciation on heritage assets reverse 2011 2012	43.13	10 100
Erf 92 - De Doorns - Land and building not Heritage asset - written back	43.08	(891 000)
		<u>16 402 072</u>
43.08 Current portion of Employee Benefits		
Balance previously reported		5 555 624
Grp 25 - all employee related cost must be reported under Employee Benefits	43.09	13 245 770
		<u>18 801 394</u>
43.09 Trade and other Payables		
Balance previously reported		99 953 248
GRAP 25 - all employee related cost must be reported under Employee Benefits	43.08	(13 245 770)
		<u>86 707 478</u>
43.10 Rehabilitation of land fill site		
Balance previously reported		-
Rehabilitation portion shown on the face of the statement financial performance separately	43.11	1 498 704
Change in usefull life of De Doorns landfill site 12/13	43.04, 43.05, 43.13	217 426
		<u>1 716 129</u>
43.11 Contributions to funds		
Balance previously reported		34 545 102
Adjust of the Provision for Bad Debt - 2012/2013 - V 130601324	43.01, 43.02, 43.03, 43.12, 43.13	(3 444 958)
Adjust the Provision to the land fill site - 2012/2013	43.04, 43.13	(764 370)
Rehabilitation portion shown on the face of the statement separately	43.04, 43.10, 43.13	(1 498 704)
		<u>28 837 070</u>
43.12 Fair value adjustment		
Balance previously reported		5 234 825
Investment assets sold in 2010/11 - revalue written back for the 12/13 fin.	43.08, 43.13	(4 000)
Deferment on fair value adjustment - V 130601321	43.01, 43.02, 43.03, 43.11, 43.13	(487 287)
		<u>4 743 558</u>

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43. Restatements due to prior period errors (Continued)

Note: General expenses

		2012/13 Balance	Movement	2012/13 Reclassification
Operating grant expenditure	Note 27	1 745 935	(1 745 935)	-
Cleaning	Note 27	152 080	418 586	570 666
Entertainment	Note 27	975 838	68 089	1 043 937
Professional fees	Note 27	1 832 458	871 081	2 703 539
Public participation	Note 27	30 270	8 460	38 730
Subscriptions and membership fees	Note 27	1 784 722	285 893	2 070 615
Subsistence and travel	Note 27	1 076 871	6 490	1 083 361
Training	Note 27	1 889 801	87 326	1 977 127
		9 487 975	-	9 487 975

43.13 Accumulated Surplus

11/12 Balance previously reported		1 497 532 783
Investment property sold in 11/12 - disposed	43.06	(289 000)
Land and buildings disposed in the 2011/12 financial year	43.06	(14 368)
Written revaluation back - Investment assets sold in 11/12	43.06	(18 000)
Proceed on the sale of the erven in 2011/12	43.06	(28 000)
Depreciation on heritage assets reverse 2011 2012 written back	43.07	10 100
Depreciation written back on assets sold in the previous period	43.06	38 767
Rehabilitation of a portion of the landfill site	43.04, 43.05	(2 836 331)
Prior year provision written back - 2011 - landfill site	43.04	27 790 611
Prior year provision written back - 2012 - landfill site	43.04	88 223
Depreciation on landfill for the site in De Doorns 11/12	43.06	(547 902)
Depreciation on landfill for the site in Worcester 11/12	43.06	(8 446 583)
Depreciation on landfill for the site in useful life De Doorns 11 /12	43.06	(149 742)
Erven 92 - Identified as heritage - workshop for Municipality - transfer to PPE	43.06	(414 978)
		1 512 815 590
12/13 Balance previously reported - surplus for June 2013		44 438 414
12/13 Balance previously reported - surplus for June 2013		336 764
Written revaluation back - Investment assets sold in 12/13	43.06, 43.12	(4 000)
Correction of depreciation during 2012/13 financial year	43.06	16 574
Additional provision of Bad Debt on Services V 13060124	43.01, 43.02, 43.03, 43.11, 43.12	3 444 958
Allocation and correction prior fair value	43.01, 43.02, 43.03, 43.11, 43.12	(487 270)
De Doorns Depreciation for the 12/13 year on the landfill site	43.05	(284 751)
Worcester Depreciation for the 12/13 year on the landfill site	43.05	(2 776 258)
Rehabilitation of a portion of the landfill site	43.04, 43.05	(1 488 704)
Provision for 2012/13 written back - landfill site	43.04, 43.11	2 263 074
Rehabilitation of useful life of De Doorns 12 13	43.04, 43.05, 43.10	(217 425)
Depreciation on landfill site De Doorns useful life 12 13	43.06	24 025
Depreciation on erven 92 - written back to PPE	43.06	(23 033)
		45 252 358
Balance as at 30 June 2013		1 558 067 949

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44. Financial assets by category

The accounting policies for financial instruments have been applied to the line items below:

2014

	Loans and receivables	Held to maturity Investments	Total
Consumer debtors	92 763 889	-	92 763 889
Other debtors	59 585 472	-	59 585 472
Long-term receivables	18 483 050	-	18 483 050
Investments in other deposits	-	85 000 000	85 000 000
Cash and cash equivalents	82 173 774	-	82 173 774
	<u>253 006 185</u>	<u>85 000 000</u>	<u>338 006 185</u>

2013

	Loans and receivables	Held to maturity Investments	Total
Consumer debtors	102 203 601	-	102 203 601
Other debtors	22 540 401	-	22 540 401
Long-term receivables	21 778 280	-	22 265 559
Investments in fixed deposits	-	30 000 000	30 000 000
Cash and cash equivalents	121 988 885	-	121 988 885
	<u>268 511 157</u>	<u>30 000 000</u>	<u>298 988 426</u>

Credit quality of financial assets

The credit quality of financial assets that are neither past due nor impaired can be assessed by reference to historical information about counterparty default rates:

Consumer debtors

Consumer debtors	<u>28 673 629</u>	<u>36 185 083</u>
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Cash at bank and short-term bank deposits

F2	ABSA	82 173 774	121 959 990
F2	ABSA	20 000 000	-
F3	Nedbank	30 000 000	10 000 000
F3	Investec	15 000 000	20 000 000
F3	FNB	-	-
F3	Standard Bank	20 000 000	-
		<u>167 173 774</u>	<u>151 959 990</u>

F1 - Highest credit quality. Indicates the strongest capacity for timely payment of financial commitments; may have an added "+" to denote any exceptionally strong credit feature

F2 - Good credit rating. A satisfactory capacity for timely payment of financial commitments, but the margin of safety is not as great as in the case of higher ratings.

F3 - Fair credit rating. The capacity for timely payment of financial commitments is adequate; however, near term adverse changes could result in a reduction to non-investment grade

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45. Financial liabilities by category

The accounting policies for financial instruments have been applied to the line items below:

2014

	Financial liabilities at amortised cost	Hold to maturity	Fair value through surplus or deficit - designated	Total
Consumer deposits	3 308 208	-	-	3 308 208
Unspent conditional grants and receipts	50 409 982	-	-	50 409 982
Trade and other payables	87 678 988	-	-	87 678 988
Annuity loans	254 641 231	-	-	254 641 231
	<u>396 038 409</u>	<u>-</u>	<u>-</u>	<u>396 038 409</u>

2013

	Financial liabilities at amortised cost	Hold to maturity	Fair value through surplus or deficit - designated	Total
Consumer deposits	3 084 624	-	-	3 084 624
Unspent conditional grants and receipts	22 636 050	-	-	22 636 050
Trade and other payables	82 431 553	-	-	82 431 553
Annuity loans	283 144 735	-	-	283 144 735
	<u>391 306 962</u>	<u>-</u>	<u>-</u>	<u>391 306 962</u>

46. Risk management

Liquidity risk

The municipality's risk to liquidity is a result of the funds available to cover future commitments. The municipality manages liquidity risk through an on-going review of future commitments and credit facilities. Prudent liquidity risk management implies maintaining sufficient cash and investments, the availability of funding for service delivery through effective budgeting and availability of credit facilities. The municipality manages its risks through effective and efficient budgeting and credit control. The liquidity risk is thus limited.

Cash flow forecasts are prepared and adequate utilised borrowing facilities are monitored.

The table below analyses the municipality's financial liabilities and net-settled derivative financial liabilities into relevant maturity groupings based on the remaining period at the statement of financial position to the contractual maturity date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances as the impact of discounting is not significant.

At 30 June 2014

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Annuity loans	26 488 195	5 109 055	4 327 911	218 736 069
Consumer deposits	3 308 208	-	-	-
Trade and other payables	87 678 988	-	-	-
Unspent conditional grants	50 409 982	-	-	-
	<u>167 885 373</u>	<u>5 109 055</u>	<u>4 327 911</u>	<u>218 736 069</u>

At 30 June 2013

	Less than 1 year	Between 1 and 2 years	Between 2 and 5 years	Over 5 years
Annuity loans	56 476 871	108 531 534	178 520 279	261 836 378
Consumer deposits	3 084 624	-	-	-
Trade and other payables	82 431 553	-	-	-
Unspent conditional grants	22 636 050	-	-	-
	<u>164 639 098</u>	<u>108 531 534</u>	<u>178 520 279</u>	<u>261 836 378</u>

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Interest rate risk

At 30 June 2014, if interest rates on Rand-denominated trade receivables had been 0.5% higher/lower with all other variables held constant, post-tax surplus for the year would have been R 705 006 (2013 - R837,684) lower/higher, mainly as a result of higher/lower interest income on past due trade receivables.

In order to hedge the fair value interest rate risk, borrowings are made at fixed rates and investments are not made for periods exceeding 12 months. Borrowing issued at fixed ratings expose the municipality to fair value interest rate risk.

The municipality's has a low interest rate risk as a long-term borrowing is made on a fixed interest rate. All financial assets except trade debtors bears a fixed interest rate.

At year end, financial instruments exposed to interest rate risk were as follows:

- Consumer debtors

Credit risk

Credit risk is managed by debt collection department. The credit risks, rates and consumer debtors, are managed in terms of the credit control and debt collection as well as the indigent relief policies.

Credit risk consists mainly of cash deposits, cash equivalents and trade debtors. The municipality only deposits cash with major banks with high quality credit standing and limits exposure to any one counter-party.

Trade receivables comprise a widespread customer base. Management evaluated credit risk relating to customers on an on-going basis. There is no independent rating, risk control assesses the credit quality of the customer, taking into account past experience with the client's payment rate. Sales to customers are settled in cash or using major credit cards. Credit guarantee insurance is purchased when deemed appropriate.

Financial assets exposed to credit risk at year-end were as follows:

Financial instrument	2014	2013
Other debtors	59 585 472	22 540 401
Long term receivables	16 483 050	21 778 280
Investments in other deposits	85 000 000	30 000 000
Cash and cash equivalents	82 173 774	121 988 865
	<u>245 242 286</u>	<u>196 307 556</u>

Price risk

The municipality is not exposed to equity securities price risk as no investments are made by the municipality in equity securities on the consolidated statement of financial position either as available for sale or at fair value through surplus or deficit.

47. Going concern

The financial statements have been prepared on the basis of accounting policies applicable to a going concern. This basis presumes that funds will be available to finance future operations and that the realisation of assets and settlement of liabilities, contingent obligations and commitments will occur in the ordinary course of business.

48. Events after the reporting date

During July 2014 the movable assets to the value of R 381,868 was acquired from Worcester Agricultural Association (Kleinplase) of which an settlement amount of R 20,000 was paid by the municipality.

A Settlement agreement for the contingent asset of SARS regarding the dispute with SARS regarding VAT has been reach for an amount of R 799 653.98

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49. Unauthorised, irregular, fruitless and wasteful expenditure

Unauthorised expenditure - expenditure exceed budget

		Budget	Actual	Variance
Council General: Admin	Provisions	25 145 482	28 786 245	(3 640 763)
Community Services: Traffic	Provisions	136 768 715	153 817 485	(17 048 770)
Technical Services	Provisions	447 949 728	472 033 833	(24 084 205)
		609 863 905	654 637 663	(44 773 758)

Details of unauthorised expenditure

Bad Debts: IGRAP 1 was effective from this financial year and indicates that non-payment in exchange and non-exchange revenue transactions should be considered when assessing impairment. There were significant uncertainties on the treatment and application of IGRAP1, which made it difficult for the municipality to predict and budget for.

Employee Benefits: Provision calculations are done by the actuaries and are based on various assumptions which are inflation based and difficult to accurately budget for.

Provision Fines: IGRAP 1 was effective from this financial year however there were significant uncertainties on the treatment and application of IGRAP1, which made it difficult for the municipality to predict and budget for.

Depreciation of landfill site: Provision variance was as result of incorrect accounting treatment in the previous financial years. The landfill assets were not previously recognised and depreciation therefor not budgeted for.

Irregular expenditure

Opening balance	45 213	38 446 155
Irregular expenditure - Various	-	-
	45 213	38 446 155
Less: Amounts not recoverable (not condoned)	-	-
Less: Amounts (condoned by Council 26.03.2013)	-	(38 400 942)
Irregular Expenditure awaiting further action	45 213	45 213
Incident		
Fifa World Cup	11 250	11 250
Dros	33 963	33 963
	45 213	45 213

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49. Unauthorised, irregular, fruitless and wasteful expenditure (Continued)		
<u>Analysis of expenditure awaiting condonation per age</u>		
Current year	-	-
Prior years	45 213	45 213
	<u>45 213</u>	<u>45 213</u>
 Details of irregular expenditure and fruitless and wasteful expenditure - Previous year		
The irregular expenditure of R 45,213 was condoned at a Council meeting held on 25 August 2014.		
50. Material Losses		
Water distribution losses		
- Kilo liters supplied	11 740 512	14 097 007
- Kilo liters sold	10 621 976	11 893 839
- Kilo liters lost in distribution	1 118 536	2 203 168
- Percentage lost in distribution	9.53%	15.63%
 Electricity distribution losses		
- Units bought (Kwh)	319 877 863	321 808 534
- Units sold (Kwh)	296 738 559	298 016 525
- Units lost in distribution (Kwh)	23 139 404	23 792 009
- Percentage lost in distribution	7.23%	7.39%
51. In-kind donations and assistance		
In-kind donations, in the form of assets, to the value of R13 858 712 have been received by the Municipality during the 2013/2014 financial year.		
52. Contributions to organised local government		
Membership fees: SALGA		
Current year subscription / fee	2 079 834	1 731 578
Amount paid - current year	<u>(2 079 834)</u>	<u>(1 731 578)</u>
	-	-
 Audit fees		
Opening balance	-	-
Current year subscription / fee	2 813 066	2 209 696
Amount paid - current year	<u>(2 813 066)</u>	<u>(2 209 696)</u>
	-	-
 PAYE and UIF		
Opening balance	2 093 278	1 830 475
Current year subscription / fee	25 958 891	24 510 214
Amount paid - current year	<u>(23 728 009)</u>	<u>(22 416 936)</u>
Amount paid - previous years	<u>(2 093 278)</u>	<u>(1 830 475)</u>
	<u>2 230 882</u>	<u>2 093 278</u>
 Pension and Medical Aid Deductions		
Opening balance	(1 388 062)	(1 029 275)
Current year subscription / fee	56 007 382	52 491 596
Amount paid - current year	<u>(56 198 764)</u>	<u>(52 653 057)</u>
Amount paid - previous years	<u>(161 482)</u>	<u>(177 326)</u>
Included in creditors	-	-
	<u>(1 720 896)</u>	<u>(1 388 062)</u>
 VAT		
VAT receivable	7 500 118	5 418 610
VAT payable	<u>7 500 118</u>	<u>5 418 610</u>

VAT output payables and VAT input receivables are shown in note 10. All VAT returns have been submitted by the due date throughout the year.

BREDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
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52. Contributions to organised local government (Continued)

Councillors' arrear consumer accounts

The following Councillors had arrear accounts outstanding for more than 90 days at 30 June 2014:

30 June 2014

	Outstanding Arrangement R	Outstanding less than 60 days R	Outstanding more than 90 days R	Total R
CF & C Wilekut	1 613	-	-	1 613
FJ Klein	757	-	-	757
VKM Apollis	492	-	-	492
	2 861	-	-	2 861

Additional disclosure in terms of Municipal Finance Management Act (continued)

30 June 2013

	Outstanding Arrangement R	Outstanding less than 90 days R	Outstanding more than 90 days R	Total R
CF & C Wilekut	5 297	-	-	5 297
F. Klein	7 965	-	-	7 965
	13 262	-	-	13 262

53. Change in accounting estimate

Property, plant and equipment: A review of useful lives was done on assets. During the review, certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The entity's management considered how to account for the change in the estimated useful lives. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. Management concluded that it should apply the change in estimate prospectively from the start of 2014 and therefore the depreciation charge was applied prospectively from 1 July 2013 over the remaining useful life of these assets.

The effect of the change in accounting estimates due to the review of useful lives and residual values is as	2014 R	2015 R	2016 R
Decrease/(increase) in depreciation on infrastructure assets for the year	1 972 240	1 589 329	(890 764)
Decrease/(increase) in depreciation on other assets for the year	116 859	(15 526)	(52 623)
	2 089 099	1 573 803	(943 387)

A review of useful lives was done on assets. During the review certain infrastructure and other property plant and equipment with Rnil book values and nil remaining lives were identified. The effect of a change in accounting estimate is required to be recognised prospectively by including it in surplus or deficit in the period of the change, if the change affects that period only; or the period of the change in future periods, if the change affects both. The change in accounting estimate has been applied prospectively from the start of 2014. The effect on the current year is to increase the carrying amount of property, plant and equipment by R 2,089,099 and decrease the depreciation expense by R 2,089,099.

BREED VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

Notes to the Financial Statements

Figures in Rands	2014	2013 (Restated)
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54. Change in accounting policy

HERITAGE ASSETS

The municipality implemented GRAP 103 on Heritage Assets. A heritage committee was established with Mr Tertius Smith of the Heritage council of Worcester as the chairperson of the committee. The municipality also scrutinised the Asset Register to check if any of the assets fall within the definition and recognition criteria of Heritage Assets. The implementation was done retrospectively and restated for 01 July 2012.

Balance previously reported

Balance as at 01 July 2012	11 412 805
Transfer from PPE	5 870 167
Additions for the year	10 100
Asset used for offices	(891 000)

Restated Balance as at 30 June 2013	<u>16 402 072</u>
-------------------------------------	-------------------

Balance as at 01 July 2013	16 402 072
Transfer from PPE	-
Disposal for 13/14	(130 000)
Fair Value Adjustments	<u>20 696 778</u>
Balance as at 30 June 2014	<u>36 968 850</u>

PROPERTY, PLANT AND EQUIPMENT

Balance previously reported

Balance as at 01 July 2012	1 805 067 899
Transfer to Property, Plant and Equipment - own use	891 000
Prior year adjustments - 43.05	<u>12 748 257</u>
Restated Balance as at 30 June 2013	<u>1 819 304 956</u>

55. Deviation from Supply Chain Management regulations

In terms of section 36 of the Municipal Supply Chain Management Regulations any deviation from the Supply Chain Management Policy needs to be approved/condoned by the Accounting Officer and noted by Council.

Paragraph 12(1)(d)(i) of Government gazette No. 27636 Issued on 30 May 2005 states that a supply chain management policy must provide for the procurement of goods and services by way of a competitive bidding process.

Paragraph 36 of the same gazette states that the accounting officer may dispense with the official procurement process in certain circumstances, provided that he records the reasons for any deviations and reports them to the next meeting of the accounting officer and includes a note to the annual financial statements.

During the financial year under review goods/services totalling R 27,319,442 were procured and the process followed in procuring those goods/services deviated from the provisions of paragraph 12(1)(d)(i) as stated above. The reasons for these deviations were documented and reported to the accounting officer that considered them and subsequently approved the deviation from the normal supply chain management regulations.

A detailed list of deviations is in Appendix K available and on the municipality's website.

BREDE VALLEY MUNICIPALITY
Preliminary Annual Financial Statements for the year ended 30 June 2014

APPENDIX A: EXTERNAL LOANS

	Date		Amount		Date		Transactions for the year to date:						Balance as at 2014/06/30	Carrying Value	Short term Portion
	Received	Redeemable	Received	Redeemable	Received	Redeemable	Balance as at 2013/07/01	Received	Redeemed	Interest Paid	Less: Interest Accrued Previous Year	Add: Interest Accrued Current Year			
EXTERNAL LOANS							283 144 735		28 503 504	27 873 367	(6 119 081)	6 783 682	254 641 231	332 237 183	28 468 195
ANNUITY & STOCK LOANS															
3 9001 80725100															
Loans redeemed															
DBSA: @ 10.65%	14/07/2005	31/03/2014	21 786 259.25				3 508 964		3 508 964	281 415	(93 391)		1 864 547		
DBSA: @ 10.891%	14/11/2005	31/03/2015	22 000 000.00				6 839 029		3 237 787	680 495	(106 863)	97 784	11 595 225		
DBSA: @ 10.40%		31/03/2009					-						14 608 079		3 861 242
DBSA: @ 11.00%	28/03/1997	31/03/2014	9 178 000.00				1 128 301		1 128 301	94 382	(31 312)		187 425		
DBSA: @ 12.00%	02/11/1998	31/03/2017	3 008 000.00				1 438 553		298 550	163 873	(43 131)	34 035	548 532		335 039
Net Surplus of the municipality is	25/07/1997	31/03/2017	7 000 000.00				3 338 179		894 219	380 571	(100 165)	79 042	1 765 011		700 999
ABSA: @ Variable rate		30/06/2008					-						7 046 340		
DBSA: @ 8.69%	21/08/2008	30/06/2018	35 000 000.00				12 035 887		3 081 060	381 630	(261 731)	194 011	17 593 935		3 555 630
INCA: @ 10.21%	28/09/2008	30/09/2016	50 000 000.00				23 343 294		5 882 247	2 237 587	(594 304)	444 580	20 288 825		6 476 060
INCA: @ 10.14%	28/09/2006	30/09/2012	5 000 000.00				-						2 151 059		
DBSA: @ 5.00%	31/03/2008	31/03/2018	23 000 000.00				12 913 006		2 333 550	617 345	(161 375)	131 876	19 309 585		2 452 521
DBSA: @ 8.46%	31/03/2008	31/03/2018	40 000 000.00				24 541 726		4 044 941	2 230 255	(580 448)	483 421	20 488 784		4 438 345
DBSA: @ 8.45%	31/03/2008	31/03/2015	2 000 000.00				708 609		337 830	59 358	(16 816)	8 743	94 993 722		4 380 345
DBSA: @ 6.75%	08/03/2010	31/03/2030	21 000 000.00				29 017 658		624 591	1 273 770	(320 395)	309 533	19 594 603		667 016
DBSA: @ 12.08%	09/03/2010	31/03/2030	28 000 000.00				36 921 001		528 998	3 238 135	(812 034)	794 855	28 219 615		596 132
DBSA: @ 11.328%	16/07/2010	31/03/2030	50 000 000.00				47 325 945		1 015 559	5 402 771	(1 355 325)	1 324 657	47 987 949		1 135 942
DBSA: @ 11.5%	28/08/2011	31/03/2030	60 000 000.00				48 487 643		1 003 504	5 550 492	(1 392 267)	1 361 257	49 217 529		1 131 110
DBSA: @ 12.14%	20/09/2013	31/03/2030	51 000 000.00				53 000 000		795 564	4 808 846	(169 627)	1 519 500	50 203 438		1 126 202

Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

APPENDIX B: FIXED ASSET RECONCILIATION

Classification of Assets	Cost/Revaluation 2014								
	Opening balance as previously stated 30.6.2013	Prior period error / Implementation of GRAP 103	Restated opening balance	Additions	Grp 12 Transfer	Fair value adjustment	Transfers	Disposals	Closing Balance 30.6.2014
LAND	244 354 458	146 910	244 501 369	3 040 000			-	(863 896)	246 637 473
BUILDINGS	252 431 284	713 061	253 144 376	8 012 620			(24 660)	(1 607 959)	259 524 377
INFRASTRUCTURE	2 183 480 937		2 183 480 937	106 763 761	(594 676)		343 083	(11 583 995)	2 278 429 106
HERITAGE ASSETS	17 282 972	(860 900)	16 422 072			20 696 776	-	(130 000,00)	36 968 850
OTHER ASSETS	47 812 353	25 204 406	73 016 761	9 415 802		10 817 869	(318 423)	(18 428 252)	74 695 767
INTANGIBLE ASSETS	6 113 800		6 113 800	572 778			0	(515 341)	6 171 237
INVESTMENT PROPERTY	9 882 100	(339 000)	9 543 100	-		176 300	-	(1 353 400)	6 366 000
Total	2 761 467 834	24 834 509	2 786 302 343	127 824 861	(594 676)	31 690 947	-	(34 310 842)	2 911 012 832

2014	2014
Provision	
PPE	1 225 728.57
Interest	(1 217 624.69)
	(8 103.89)
Loss on Disposal	
	130 000.00

APPENDIX B: FIXED ASSET RECONCILIATION

Cost/Revaluation 2013									
Classification of Assets	Operating balance as previously stated 30.6.2012	Prior period error	Restated operating balance	Additions	GRAP 12 Transfer	Fair value adjustment	Transfers	Disposals	Closing Balance 30.6.2013
LAND	250 216 839	146 910	250 363 749	-			(5 375 000)	(487 381)	244 501 368
BUILDINGS	253 163 539	713 082	253 876 621	1 809 452			(2 369 087)	(172 621)	253 144 375
INFRASTRUCTURE	2 080 788 121	4 275 263	2 085 063 384	101 102 904	483 232		(3 110 453)	(53 130)	2 183 480 838
HERITAGE ASSETS	11 412 806	(891 000)	10 521 805				5 880 267	-	16 402 072
OTHER ASSETS	45 082 883	23 165 629	68 248 512	9 980 772		(3 649 095,61)	(543 182)	(820 001)	73 208 791
INTANGIBLE ASSETS	5 590 800		5 590 800	523 201				-	6 113 801
INVESTMENT PROPERTY	9 053 400	(335 000)	8 718 400	-		1 791 398	1 252 302	(2 219 000)	9 543 100
Total	2 655 322 987	27 074 064	2 682 397 051	113 396 329	483 232	-1 857 702	(4 265 483,64)	(3 752 132)	2 786 402 448

2012

Provision
PPE

(3 294 320,79)

3 294 320,79

2013

Provision

3 431 674,64

Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

APPENDIX B: FIXED ASSET RECONCILIATION

Accumulated Depreciation 2014

Classification of Assets

	Operating balance as previously stated 30.6.2013	Prior period error / Implementation of GRAP 103	Restated opening balance	Additions	Impairment	Disposals	Transfers	Closing Balance 30.6.2014
LAND	-	-	-	-	-	-	-	-
BUILDINGS	153 841 484	421 391	154 262 865	5 793 770	-	(1 341 866)	(721)	158 714 048
INFRASTRUCTURE	744 343 146	2	744 343 148	55 341 059	19 603	(11 593 956)	12 514	785 122 309
HERITAGE ASSETS	-	-	-	-	-	-	-	-
OTHER ASSETS	24 338 737	12 095 788	36 432 503	7 185 869	31 641	(1 664 524)	(11 752)	41 873 688
INTANGIBLE ASSETS	1 177 120	0	1 177 120	288 144	-	(515 341)	-	949 923
INVESTMENT PROPERTY	-	-	-	-	-	-	-	-
Total	923 698 467	12 517 150	936 215 637	68 608 842	51 244	(15 115 726)	0	989 759 665

2014

Depreciation
Acc Depreciation

64 908

(84 906)

2014 - 11 - 2 H

Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

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APPENDIX B: FIXED ASSET RECONCILIATION

Accumulated Depreciation 2013

		Classification of Assets								
Opening balance as previously stated 30.6.2012	Prior period error	Restated opening balance	Additions	Impairment	Disposals	Transfers	Closing Balance 30.6.2013			
LAND	-	-	-	-	-	-	-	-	-	-
BUILDINGS	149 407 239	399 194	149 806 433	4 648 949	-	(40 883)	154 282 868	-	-	-
INFRASTRUCTURE	688 089 469	1	688 689 500	55 742 099	-	(188 769)	744 349 147	-	-	-
HERITAGE ASSETS	-	-	-	-	-	-	-	-	-	-
OTHER ASSETS	19 430 743	9 095 357	28 526 100	8 335 259	15 789	(18 758)	36 432 603	-	-	-
INTANGIBLE ASSETS	957 636	0	957 636	219 465	0	0	1 177 121	-	-	-
INVESTMENT PROPERTY	-	-	-	-	-	-	-	-	-	-
Total	858 485 117	9 494 552	867 979 669	68 946 391	15 789	(775 226)	49 056	936 215 636	-	-

2012

Depreciation
Accumulated Depreciation

149 741.85

(149 741.85)

2013

Depreciation
Accumulated Depreciation

24 024.80

(24 024.80)

BREEDE VALLEY MUNICIPALITY

APPENDIX C

STATISTICAL INFORMATION

		2014	2013	2012	2011	2010
(1)	General Statistics					
(a)	Population	±				
(b)	Valuation					
	(i) Taxable					
	Land	1 061 169 000	1 056 504 000	784 917 470	786 417 970	785 573 470
	Improvements	14 662 367 000	14 608 065 000	10 728 337 000	10 465 363 000	10 444 769 000
	(ii) Non Taxable					
	Land		0	0	0	0
	Improvements		0	0	0	0
	(iii) Date of Last General Valuation	2013/07/01	2012/07/01	2007/07/02	2007/07/02	2007/07/02
(c)	Number of properties	18 379	17 983	17 562	16 706	16 490
	Net Surplus: Residential	1 015	1 016	1 018	1 025	1 011
	Commercial	4 564	4 401	3 631	3 611	3 498
	Other	2 219	2 265	2 243	2 195	2 148
	Rural					
(d)	Assessment Rate: Cent in the Rand	0.7526 + 1.5052	0.7100 + 1.4200	0.7603 + 1.4242	0.7073 + 1.3248	0.00615 + 0.11520
(e)	Number of Employees					
	Employed	902	909	930	913	874
	Vacancies	157	128	107	78	74
(2)	Electrical Statistics	±	+			
(a)	Number of users	24 333	24 127	23 963	27 000	27 000
(b)	Units bought	kWh 319 877 963	321 808 534	325 075 006	318 079 594	318 079 594
(c)	Units sold	kWh 296 738 559	296 016 525	307 361 747	284 981 601	284 981 601
(d)	Units lost in distribution	kWh 23 139 404	23 792 009	17 713 259	33 097 993	33 097 993
(e)	Percentage of units lost in distribution	7.234%	7.393%	5.449%	10.406%	10.406%
(f)	Cost per unit bought	R 0.866741	0.820047	0.741435	0.824585	0.507133
(g)	Loss in distribution	R 20 055 670	19 510 566	13 133 237	13 587 325	4 974 259
(h)	Cost per unit sold	R 0.934329	0.885515	0.784164	0.668822	0.566032
(i)	Income per unit sold	R 1.017016	0.968670	0.846885	0.712589	0.610901
(3)	Water Statistics	±				
(a)	Number of users	25 427	24 604	26 380	26 000	26 000
(b)	Units supplied	Kl 11 740 512	14 097 007	15 442 467	14 322 848	14 322 848
(c)	Units sold	Kl 10 621 976	11 893 839	12 113 253	9 964 772	9 964 772
(d)	Units lost in distribution	Kl 1 118 536	2 203 168	3 329 214	4 358 076	4 358 076
(e)	Percentage of units lost in distribution	9.5271%	15.6286%	21.6588%	30.4274%	30.4274%
(f)	Cost per unit supplied	R 5.920327	4.114450	3.407909	3.205210	3.707358
(g)	Loss in distribution	R 5 622 099	9064825	11345657	15865747	16156945
(h)	Cost per unit sold	R 6.543760	4.876594	4.344540	4.759290	5.328764
(i)	Income per unit sold	R 6.068170	5.610712	4.219454	4.565612	4.123359
(4)	Sundry Statistics					
(a)	Area in km²	3 833	3 833	3 833	3 833	3 015
(b)	Previous election					
	Number of registered voters	70 002	70 002	70 002	70 002	60 825
	% poll					
(c)	Building survey:					
	(i) Building plans					
	Number passed	925	577	918	873	1 128
	Value passed (R '000)	478 180 000	323 864 000	2 788 976 000	355 746 000	263 381 000
	(ii) Inspections performed	4 000	5 000	11 000	4 533	3 500
(d)	Housing					
	(i) Number of dwelling units	3 044	2 747	3 044	2 822	2 814
	Number of people accommodated			15 220	31 000	30 670
	(ii) Number of people on waiting list	23 194	22 000	8 096	3 064	7 711
(e)	Fire service stations	2	2	2	2	2

2

BREDE VALLEY MUNICIPALITY																			
APPENDIX D																			
GRANTS AND SUBSIDIES RECEIVED																			
NAME OF GRANTS	Name of origin of state or Municipality Entity	Balance 1 July 2013	Quarterly Receipts				Quarterly Expenditure				Balance 30 June 2014	Grants and subsidies delayed/ withheld				Reason for delay/ withholding of funds	Comply with the grant conditions in terms of related DOLA	Reason for non compliance	
			Sept 13				Sept 13					Sept 13							
			Dec 13	March 14	June 14	Sept 13	Dec 13	March 14	June 14	Sept 13		Dec 13	March 14	June 14					
Provincial	Provincial	144 223	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	Project uncompleted
Provincial	Provincial	1 181 145	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	Project uncompleted
WUP De Beers-377 Grant	Cape Wineland district Municipality	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
Housing Consumer Education	Cape Wineland district Municipality	2 188	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
Capacity Building for 20 wards	Cape Wineland district Municipality	533	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
Facilities of Immovable Prop	Cape Wineland district Municipality	10 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
Tourism Sign Language	Cape Wineland district Municipality	1 748	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
Tourism Eten Development	Cape Wineland district Municipality	44 834	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
BE Housing for child (SAHNU)	Housing grants	1 447 065	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
1800 Xosha/Indaba Housing Project	Housing grants	632 443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
340 Housing Action Plan	Housing grants	24 444	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	Project uncompleted
352 Housing	Housing grants	333 740	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	No	Project uncompleted
Qual Letters DOLA - Food Grant	Private Donations	734 731	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	Project uncompleted
National Lottery - Sport 10 11	Private Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	Project uncompleted
Donated assets for 2013 14	Private Donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	Not applicable	Yes	Project uncompleted
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		Balance 01/07/13	Sept 13	Dec 13	March 14	June 14	Sept 13	Dec 13	March 14	June 14	Balance 30/06/2014	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151	-	-	-	-	-	-	-	-
		18 307 204	74 377 843	51 345 129	87 449 204	23 842 290	51 828 480	60 772 735	74 072 431	40 614 894	47 444 151								

BREDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

APPENDIX E

Awards and payments to persons with relatives in the Breede Valley Municipality for the year ended 30 June 2014

Enkosi Construction - Tonie Winnaar (Spouse/Husband of Juliette Winnaar)

Awards to the amount of R48150.00 was made to Enkosi Construction

Juliette Winnaar is an employee in the WWTW Section within the Operations Directorate of the Breede Valley Municipality

NE Mayeki Catering - Nombulelo Mayeki (Parent/Mother of G Simpiwe Mayeki)

Awards to the amount of R10175.00 were made to NE Mayeki Catering

Simpiwe Mayeki is the Area Manager: De Doorns under the office of the Municipal Manager of the Breede Valley Municipality

Rub-N-Dub Car Wash - Feironz Wehr (Sister of Sameera Kafaar)

Awards to the amount of R1300.00 was made to Rub-N-Dub Car Wash

Sameera Kafaar is a Senior Clerk: Creditors within the Finance Directorate of the Breede Valley Municipality

T H Traders - Trevor Human (Brother of Deon Human)

Net Surplus of the municipality is R 66,553,138 (2013: Restated surplus R 44,915,281). The overall summarised operating results for the Municipality in con
 Deon Human is an employee in the Parks & Recreational Section within the Operations Directorate of the Breede Valley Municipality

Golimas Pty Ltd- Goliath Jacobs (Parent/Father of Brumilda Jacobs)

Awards to the amount of R53000.00 was made to Golimas Pty Ltd

Brumilda Jacobs is a Financial Intern in the Internal Audit Section under the office of the Municipal Manager of the Breede Valley Municipality

Kleinplaspie Restaurant - Heletia Botha (Parent/Mother of Jole Botha)

Awards to the amount of R13168.50 was made to Kleinplaspie Restaurant

Jole Botha is the Personal Assistant to the Executive Mayor within the Corporate Directorate of the Breede Valley Municipality

Thoziso Team - Linda Dyonta (Spouse/Wife of T.C.Dyonta)

Awards to the amount of R37509.01 was made to Thoziso Team

T.C.Dyonta is a councillor in council of the Breede Valley Municipality

ZN Paliso Taxi's - Nelson Paliso (Brother of Ndileka Nyangaza)

Awards to the amount of R7200.00 was made to ZN Paliso Taxi's

Ndileka Nyangaza is an employee in the Traffic Section within the Community Directorate of the Breede Valley Municipality (Cashier)

HS Brits Konstruksie Pty Ltd - Hendry Steven Britz (Parent/Father of Winston Britz)

Awards to the amount of R26500.00 was made to HS Brits Konstruksie Pty Ltd

Winston Britz is an employee in the WWTW-De Doorns Section within the Operations Directorate of the Breede Valley Municipality (Controller)

Lwazi Bushwanataxi services (Mother of Lwazi Bushwana)

Awards to the amount of R9400.00 was made to Lwazi Bushwana Taxi Services

Letitia Bushwana is an agreement clerk (Credit Control) Finance Department

TS Bushwana Bus and Taxi Services (Daughter of Mr. Bushwana)

Awards to the amount of R20250.00 was made to TS Bushwana and Taxi Services

Letitia Bushwana is an agreement clerk (Credit Control) Finance Department

Mayeki NE Taxi Services (Parent/Mother of G Simpiwe Mayeki)

Awards to the amount of R2000.00 was made to Mayeki NE Taxi Services

Simpiwe Mayeki is the Area Manager: De Doorns under the office of the Municipal Manager of the Breede Valley Municipality

TG Mayeki Taxi Services (Parent/Mother of G Simpiwe Mayeki)

Awards to the amount of R8340.00 was made to TG Mayeki Taxi Services

Simpiwe Mayeki is the Area Manager: De Doorns under the office of the Municipal Manager of the Breede Valley Municipality

DJ Xito (Husband of Ntando Vas)

Awards to the amount of R13700.00 was made to DJ Xito

Ntando Vas is a HR Clerk (Human Resource Department)

L N TRADING (Uncle of Lizane Nkoko)

Awards to the amount of R47780.00 was made to L N Trading

Lizane Nkoko is a Assistant Evaluation officer (Supply Chain Department)

TOTAL PAYMENTS

Future Security Services (Brother - Abraham Bernard Heyns)

C.K.Krieger - Catherine Krieger (Spouse/Wife of Jacob Krieger)

Hippo Wassery II - Rachelle Abrahams (Spouse/Wife of Andre Abrahams)

Conradie Incorporated - Andries Francois Conradie (Spouse /Husband of Tara Conradie)

M.M Du Toit (Spouse/Wife of W.J Du Toit)

M P Builders & Civil CC - Magdalena Persent (Spouse/Wife of Josef Persent)

Myambane Tradings CC - Anna Nomvula Mooli (Parent/Mother of Luyanda Mooli)

Mvambane Tradings CC - Anna Nomvula Mooi (parent/mother of Luyanda Mooi) is a warden in the Department of Correctional Services

Appendix F A2

WC025 Breede Valley - Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Description	2013/14						2012/13					
	Original Budget	Budget Adjustments (i.e. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12
Revenue - Standard												
Governance and administration	118 108	7 732	126 841	156 311		29 470	123.2%	131.2%				126 141
Executive and council	142	223	365	425		60	116.5%	299.4%				735
Budget and treasury office	116 555	2 528	119 083	148 888		29 805	125.0%	127.7%				123 455
Corporate services	2 412	4 981	7 393	6 998		(396)	94.6%	230.1%				1 951
Community and public safety	68 834	20 366	90 140	106 837		16 697	118.5%	153.0%				57 241
Community and social services	771	9 611	10 382	10 310		(72)	99.3%	137.3%				511
Sport and recreation	904	1 806	2 710	(1 463)		(4 173)	-54.0%	-161.8%				970
Public safety	13 710	3 168	16 877	55 497		38 620	328.6%	404.8%				20 069
Housing	54 448	5 722	60 170	42 206		(17 964)	70.1%	77.5%				35 691
Health	-	-	-	266		266	#DIV/0!	#DIV/0!				-
Economic and environmental services	27 122	2 633	29 754	27 342		(1 412)	93.8%	100.8%				18 303
Planning and development	1 073	567	1 640	1 062		(578)	64.7%	99.0%				1 187
Road transport	23 303	1 323	24 626	24 418		(208)	99.2%	104.8%				13 641
Environmental protection	2 746	143	2 889	1 863		(1 026)	64.5%	67.8%				3 475
Trading services	463 573	621	464 194	522 822		58 728	112.7%	112.8%				487 925
Electricity	345 652	(18 108)	327 544	307 721		(19 823)	93.9%	89.0%				285 650
Water	80 185	17 495	97 680	102 177		4 498	104.6%	127.4%				96 703
Waste water management	*****	1 010	1 010	73 915		72 905	7321.5%	#VALUE!				79 668
Waste management	37 736	225	37 961	39 108		1 148	103.0%	103.6%				35 905
Other	(65)	12	(53)	(43)		10	86.9%	66.3%				(60)
Total Revenue - Standard	679 572	30 704	710 276	813 369		103 692	114.5%	119.7%				699 550
Expenditure - Standard												
Governance and administration	132 340	988	133 326	130 762	-	(2 564)	98.1%	98.8%				121 706
Executive and council	37 353	400	37 753	40 739		2 986	107.9%	109.1%				37 132
Budget and treasury office	52 670	(1 877)	50 794	42 832		(7 962)	84.3%	81.3%				41 142
Corporate services	42 316	2 463	44 779	47 191		2 412	105.4%	111.5%				43 433
Community and public safety	139 327	3 961	143 288	160 464	-	17 176	112.0%	115.2%				103 754
Community and social services	16 413	(315)	16 098	16 069		(29)	99.8%	97.9%				15 298
Sport and recreation	18 596	(387)	18 209	17 902		(307)	98.3%	96.3%				16 290
Public safety	43 010	1 064	44 074	74 864		30 789	169.9%	174.1%				40 623
Housing	60 885	3 608	64 494	51 229		(13 265)	79.4%	84.1%				31 148

Appendix FA2

WC025 Breede Valley - Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

WC025 Breede Valley - Reconciliation of Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)													
Description		2013/14						2012/13					
		Original Budget	Budget Adjustments (i.e. MFMA 528)	Final adjustments budget	Actual Outcome	Unauthorized expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousand													
Health		423	(9)	413	401	-	(12)	97.1%	94.9%	-	-	-	394
Economic and environmental services		58 022	(2 576)	53 446	50 831	-	(2 615)	95.1%	90.7%	-	-	-	54 050
Planning and development		9 324	(505)	8 819	8 821	-	2	100.0%	94.6%	-	-	-	8 141
Road transport		38 070	(1 707)	36 364	35 236	-	(1 128)	95.9%	92.6%	-	-	-	36 814
Environmental protection		8 628	(365)	8 263	6 773	-	(1 490)	82.0%	78.5%	-	-	-	8 995
Trading services		382 728	(2 885)	379 841	403 529	-	23 687	106.2%	105.4%	-	-	-	374 040
Electricity		263 613	(2 369)	261 244	258 691	-	(2 554)	99.0%	98.1%	-	-	-	245 758
Water		44 622	(242)	44 380	47 322	-	2 942	106.6%	106.1%	-	-	-	36 272
Waste water management		48 598	(577)	48 022	60 976	-	12 954	127.0%	125.5%	-	-	-	58 122
Waste management		25 892	303	26 195	36 539	-	10 344	139.5%	141.1%	-	-	-	33 891
Other		1 813	(322)	1 491	1 231	-	(260)	82.5%	67.9%	-	-	-	1 085
Total Expenditure - Standard		712 229	(836)	711 393	748 616	-	36 423	105.0%	104.9%	-	-	-	854 635
Surplus/(Deficit) for the year		(32 657)	31 541	(1 117)	68 553	-	67 670	-590.9%	-203.9%	-	-	-	44 915

Appendix G A3

WC025 Braede Valley - Reconciliation of Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	2013/14						2012/13					
	Original Budget	Budget Adjustments (i.e. MFMA s20)	Final adjustments budget	Actual Outcome	Unauthorized expenditure	Variance of Actual Outcome against Adjustments Budget	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Revised Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12
Revenue by Vote												
Vote 1 - Council General	104	223	327	394		88	120.7%	380.4%				700
Vote 2 - Municipal Manager	-	-	-	-		-	-	-				-
Vote 3 - Strategic Support Services	(234)	10 502	10 268	9 101		(1 167)	88.6%	-388.1%				(243)
Vote 4 - Financial Services	119 435	2 597	122 032	151 938		29 905	124.5%	127.2%				125 328
Vote 5 - Community Services	74 987	12 192	87 179	108 550		19 372	122.2%	142.1%				84 374
Vote 6 - Technical Services	561 648	5 191	566 838	545 386		(21 452)	96.2%	97.1%				500 391
Example 7 - Vote7												
Example 8 - Vote8												
Example 9 - Vote9												
Example 10 - Vote10												
Example 11 - Vote11												
Example 12 - Vote12												
Example 13 - Vote13												
Example 14 - Vote14												
Example 15 - Vote15												
Total Revenue by Vote	745 839	30 704	786 643	813 369		25 725	103.4%	107.6%				699 550
Expenditure by Vote to be appropriated												
Vote 1 - Council General	24 059	1 086	25 145	28 786		3 641	114.5%	119.6%				28 881
Vote 2 - Municipal Manager	5 145	(160)	4 985	4 753		(231)	95.4%	92.4%				3 865
Vote 3 - Strategic Support Services	38 294	2 788	41 081	39 662		(1 399)	96.6%	103.6%				35 863
Vote 4 - Financial Services	58 109	(2 707)	55 402	47 761		(7 721)	88.1%	82.1%				48 831
Vote 5 - Community Services	132 552	4 217	136 769	153 817		17 049	112.5%	118.0%				97 480
Vote 6 - Technical Services	453 990	(6 046)	447 950	412 034		24 084	105.4%	104.0%				444 335
Example 7 - Vote7												
Example 8 - Vote8												
Example 9 - Vote9												
Example 10 - Vote10												
Example 11 - Vote11												
Example 12 - Vote12												
Example 13 - Vote13												
Example 14 - Vote14												
Example 15 - Vote15												
Total Expenditure by Vote	712 229	(836)	711 393	748 816	-	35 423	105.0%	104.9%	-	-	-	694 635
Surplus/(Deficit) for the year	43 710	31 541	75 251	66 553		(6 698)	98.4%	152.3%				

2012-11-28

WC025 Breede Valley - Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)

NC025 Breede Valley - Reconciliation of Table A4 Budgeted Financial Performance (revenue and expenditure)																				
Description	2013/14												Appendix H A4						2012/13	
	Original Budget	Budget Adjustments (Lia. MFMA s28)	Final adjustments budget	Actual Outcomes	Unauthorised expenditure	Variance	Actual Outcomes as % of Final Budget	Actual Outcomes as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Revised Audited Outcome								
	1	2	3	4	5	6	7	8	9	10	11	12								
Revenue By Source																				
Property rates	86 815	(69)	86 747	87 825		1 078	101.2%	101.2%				101.2%	101.2%					94 116		
Property rates - penalties & collection charges	420	310	730	779		49	106.7%	106.7%				106.7%	106.7%					562		
Service charges - electricity revenue	312 235	-	312 235	298 775		(13 460)	95.7%	95.7%				95.7%	95.7%					278 792		
Service charges - water revenue	45 424	-	45 424	49 363		3 939	108.7%	108.7%				108.7%	108.7%					51 528		
Service charges - sanitation revenue	48 058	-	48 058	49 628		1 570	103.3%	103.3%				103.3%	103.3%					49 138		
Service charges - refuse revenue	27 851	-	27 851	29 161		1 310	104.7%	104.7%				104.7%	104.7%					27 455		
Service charges - other	(21 200)	51	(21 149)	(23 157)		(2 007)	109.5%	109.5%				109.5%	109.5%					(20 895)		
Rental of facilities and equipment	12 373	-	12 373	11 540		(833)	93.3%	93.3%				93.3%	93.3%					11 431		
Interest earned - external investments	4 725	2 275	7 000	9 428		2 428	134.7%	134.7%				134.7%	134.7%					6 597		
Interest earned - outstanding debtors	2 379	-	2 379	2 737		358	115.0%	115.0%				115.0%	115.0%					2 309		
Dividends received	-	-	-	-		-	-	-				-	-					-		
Fines	12 909	-	12 909	52 035		39 127	403.1%	403.1%				403.1%	403.1%					19 597		
Licences and permits	3 256	-	3 256	2 760		(496)	84.8%	84.8%				84.8%	84.8%					2 823		
Agency services	3 805	1 194	5 000	5 225		225	104.5%	104.5%				104.5%	104.5%					4 395		
Transfers recognised - operational	126 663	11 946	138 609	117 722		(21 187)	84.7%	84.7%				84.7%	84.7%					104 194		
Other revenue	6 481	-	6 481	28 294		21 813	436.6%	436.6%				436.6%	436.6%					10 074		
Gains on disposal of PPE	-	413	413	1 259		846	307.5%	307.5%				307.5%	307.5%					1 845		
Total Revenue (including capital transfers and contributions)	888 888	18 120	906 999	723 333		33 757	80.0%	80.0%				80.0%	80.0%					633 066		
Expenditure By Type																				
Employee related costs	218 005	(18 507)	199 498	198 842		(656)	99.7%	99.7%				99.7%	99.7%					188 609		
Remuneration of councillors	13 723	(16)	13 707	13 693		(13)	99.9%	99.9%				99.9%	99.9%					12 823		
Debt impairment	8 707	6 606	15 314	59 601		44 287	330.4%	330.4%				330.4%	330.4%					8 566		
Depreciation & asset impairment	85 635	-	85 635	68 650		(16 985)	80.1%	80.1%				80.1%	80.1%					68 863		
Finance charges	29 314	(74)	29 240	28 638		(602)	97.7%	97.7%				97.7%	97.7%					25 281		
Other purchases	212 002	(74)	211 928	207 241		(4 687)	97.8%	97.8%				97.8%	97.8%					198 841		
Other materials	42 351	5 600	47 951	47 651		(300)	99.1%	99.1%				99.1%	99.1%					46 473		
Contracted services	4 619	3 061	7 680	7 665		(15)	97.3%	97.3%				97.3%	97.3%					7 291		
Transfers and grants	200	-	200	132		(68)	66.0%	66.0%				66.0%	66.0%					28		
Other expenditure	117 272	2 253	119 525	123 594		3 979	103.3%	103.3%				103.3%	103.3%					99 278		
Loss on disposal of PPE	-	240	240	788		548	328.4%	328.4%				328.4%	328.4%					1 113		
Total Expenditure	712 229	(931)	711 298	748 816		37 518	105.1%	105.1%				105.1%	105.1%					854 835		
Surplus/(Deficit)	176 659	17 247	193 906	(25 483)		(14 585)	91.5%	91.5%				91.5%	91.5%					(21 575)		
Transfers recognised - capital	82 433	726	83 159	76 127		(6 932)	91.5%	91.5%				91.5%	91.5%					66 491		
Contributions recognised - capital	-	13 659	13 659	13 659		-	100.0%	100.0%				100.0%	100.0%					-		
Contributed assets	-	-	-	-		-	-	-				-	-					-		
Surplus/(Deficit) after capital transfers & contributions	176 659	14 585	191 244	(8 553)		(9 308)	94.9%	94.9%				94.9%	94.9%					44 915		
Transfers	-	-	-	-		-	-	-				-	-					-		
Surplus/(Deficit) after taxation	176 659	14 585	191 244	(8 553)		(9 308)	94.9%	94.9%				94.9%	94.9%					44 915		
Attributable to minorities	-	-	-	-		-	-	-				-	-					-		
Surplus/(Deficit) attributable to municipality	176 659	14 585	191 244	(8 553)		(9 308)	94.9%	94.9%				94.9%	94.9%					44 915		
Share of surplus/(deficit) of associate	-	-	-	-		-	-	-				-	-					-		
Surplus/(Deficit) for the year	176 659	14 585	191 244	(8 553)		(9 308)	94.9%	94.9%				94.9%	94.9%					44 915		

WC025 Brede Valley - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Expenditure on Vote 20 - Budgeted Capital Expenditure by vote, standard classification and funding												
Vote Description	2013/14					2012/13						
	Original Budget	Total Budget Adjustments (Lto MFMA s28)	Final adjustments budget	Actual Outcomes	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12
Capital expenditure - Vote												
Multi-year expenditure												
Example 1 - Vote1												
Example 2 - Vote2												
Example 3 - Vote3												
Example 4 - Vote4												
Example 5 - Vote5												
Example 6 - Vote6												
Example 7 - Vote7												
Example 8 - Vote8												
Example 9 - Vote9												
Example 10 - Vote10												
Example 11 - Vote11												
Example 12 - Vote12												
Example 13 - Vote13												
Example 14 - Vote14												
Example 15 - Vote15												
Capital multi-year expenditure												
Single-year expenditure												
Vote 1 - Council General		5	5			(5)	93%	93%				10
Vote 2 - Municipal Manager		100	100	93		(7)	96%	96%				46
Vote 3 - Strategic Support Services		10 281	10 281	9 873		(408)	96%	96%				1 798
Vote 4 - Financial Services	1 190	(809)	581	901		320	155%	76%				376
Vote 5 - Community Services	213	4 431	4 644	3 406		(1 238)	73%	1600%				2 935
Vote 6 - Technical Services	118 829	9 572	128 400	113 552		(12 848)	90%	97%				102 452
Example 7 - Vote7												
Example 8 - Vote8												
Example 9 - Vote9												
Example 10 - Vote10												
Example 11 - Vote11												
Example 12 - Vote12												
Example 13 - Vote13												
Example 14 - Vote14												
Example 15 - Vote15												
Capital single-year expenditure	118 231	23 780	142 011	127 825		(14 186)	90%	108%				107 618
Total Capital Expenditure - Vote	118 231	23 780	142 011	127 825		(14 186)	90%	108%				107 618

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WC025 Breede Valley - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

WC025 Breede Valley - Reconciliation of Table A5 Budgeted Capital Expenditure by vote, standard classification and funding												
Vote Description	2013/14						2012/13					
	Original Budget	Total Budget Adjustments (i.e. MFMA s28)	Final adjustments budget	Actual Outcome	Unauthorised expenditure	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Reported unauthorised expenditure	Expenditure authorised in terms of section 32 of MFMA	Balance to be recovered	Revised Audited Outcome
R thousand	1	2	3	4	5	6	7	8	9	10	11	12
Capital Expenditure - Standard												
<i>Governance and administration</i>	4 938	4 376	9 314	9 347	-	33	100%	189%	-	-	-	2 585
Executive and council	-	105	105	93	-	(12)	89%	R0V/0I	-	-	-	131
Budget and treasury office	1 190	(609)	581	801	-	320	155%	78%	-	-	-	423
Corporate services	3 748	4 890	8 628	8 353	-	(275)	97%	223%	-	-	-	2 032
<i>Community and public safety</i>	283	22 316	22 619	20 890	-	(1 729)	92%	7132%	-	-	-	7 833
Community and social services	213	10 265	10 478	10 136	-	(342)	97%	4761%	-	-	-	559
Sport and recreation	80	2 225	2 305	1 550	-	(755)	67%	1938%	-	-	-	1 160
Public safety	-	9 835	9 835	9 203	-	(632)	94%	R0V/0I	-	-	-	6 480
Housing	-	-	-	-	-	-	-	-	-	-	-	684
Health	-	-	-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>	15 535	728	17 363	17 341	-	(22)	100%	104%	-	-	-	6 650
Planning and development	-	-	17 363	-	-	-	-	-	-	-	-	6 488
Road transport	15 635	586	17 220	17 190	-	(32)	100%	103%	-	-	-	152
Environmental protection	-	143	143	143	-	(0)	100%	R0V/0I	-	-	-	90 800
<i>Trading services</i>	96 368	(3 660)	92 705	89 238	-	(3 467)	87%	83%	-	-	-	25 925
Electricity	40 616	(23 097)	17 519	8 641	-	(8 878)	49%	21%	-	-	-	40 201
Water	46 594	12 655	59 249	57 655	-	(1 594)	97%	124%	-	-	-	23 374
Waste water management	9 156	6 252	15 408	13 430	-	(1 978)	87%	147%	-	-	-	1 000
Waste management	-	529	529	513	-	(16)	97%	R0V/0I	-	-	-	-
Other	-	10	10	9	-	(1)	89%	R0V/0I	-	-	-	107 618
Total Capital Expenditure - Standard	118 231	23 780	142 011	127 825	-	(14 186)	90%	189%	-	-	-	51 419
Funded by:												
National Government	76 550	(3 648)	72 902	67 086	-	(5 806)	92%	88%	-	-	-	14 978
Provincial Government	6 983	3 775	9 657	9 031	-	(626)	94%	154%	-	-	-	-
District Municipality	-	-	-	-	-	(599)	0%	R0V/0I	-	-	-	94
Other transfers and grants	82 433	726	83 159	76 127	-	(7 032)	92%	92%	-	-	-	68 491
Transfers recognised - capital	-	13 859	13 859	13 859	-	(0)	100%	R0V/0I	-	-	-	24 375
Public contributions & donations	25 185	2 607	27 992	24 422	-	(3 570)	87%	97%	-	-	-	16 153
Borrowing	10 614	6 399	17 012	13 417	-	(3 595)	79%	125%	-	-	-	107 618
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Funding	118 231	23 780	142 011	127 825	-	(14 186)	90%	189%	-	-	-	51 419

Appendix J Budget Cash flow

2014-15

WC025 Breede Valley - Reconciliation of Table A7 Budgeted Cash Flows

Description	2013/14							2012/13
	Original Budget	Budget Adjustments (i.e. s26)	Final adjustments budget	Actual Outcome	Variance	Actual Outcome as % of Final Budget	Actual Outcome as % of Original Budget	Restated Audited Outcome
R thousand	1	2	3	4	5	6	7	8
CASH FLOW FROM OPERATING ACTIVITIES								
Receipts								
Ratepayers and other	540 635	542 462	1 083 097	518 375	(564 722)	47.9%	95.9%	492 325
Government - operating	126 963	171 229	258 192	148 401	(109 792)	57.5%	116.9%	100 931
Government - capital	82 433	76 851	159 383	87 081	(72 302)	54.6%	105.6%	68 667
Interest	7 032	8 178	16 411	12 164	(4 246)	74.1%	173.0%	8 008
Dividends	-	-	-	-	-	-	-	-
Payments								
Suppliers and employees	(636 677)	(601 854)	(1 238 532)	(574 407)	664 125	46.4%	90.2%	(522 152)
Finance charges	(29 011)	(27 973)	(56 985)	(28 638)	28 347	50.3%	98.7%	(25 281)
Transfers and Grants	(200)	(200)	(400)	(132)	268	32.9%	85.8%	(28)
NET CASH FROM/(USED) OPERATING ACTIVITIES	91 174	129 982	221 167	162 845	(58 322)	73.6%	178.6%	122 488
CASH FLOWS FROM INVESTING ACTIVITIES								
Receipts								
Proceeds on disposal of PPE	-	-	-	4 455	4 455	#DIV/0!	#DIV/0!	3 709
Decrease (increase) in non-current debtors	-	-	-	-	-	-	-	-
Decrease (increase) other non-current receivables	500	250	750	566	(184)	76.6%	113.2%	7 252
Net Surplus of the municipality is R 66,653,138 (2013: R 66,653,138)	-	-	-	(55 000)	(55 000)	#DIV/0!	#DIV/0!	5 000
Payments								
Capital assets	(118 231)	(142 011)	(260 242)	(124 332)	135 851	47.8%	105.2%	(107 819)
NET CASH FROM/(USED) INVESTING ACTIVITIES	(117 731)	(141 761)	(259 493)	(174 371)	85 122	67.2%	148.1%	(91 658)
CASH FLOWS FROM FINANCING ACTIVITIES								
Receipts								
Short term loans	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	51 000
Increase (decrease) in consumer deposits	250	230	480	214	(266)	44.6%	85.4%	229
Payments								
Repayment of borrowing	(28 638)	(28 594)	(57 141)	(28 504)	28 638	49.9%	93.5%	(25 731)
NET CASH FROM/(USED) FINANCING ACTIVITIES	(28 388)	(28 274)	(56 661)	(28 290)	28 371	49.9%	93.7%	25 498
NET INCREASE/(DECREASE) IN CASH HELD	(54 945)	(40 043)	(94 987)	(39 816)	55 172	304.3%	126.3%	56 329
Cash/cash equivalents at the year begin:	120 027	151 989	121 989	121 989	-	-	-	65 660
Cash/cash equivalents at the year end:	65 082	111 946	27 002	82 174	-	-	-	121 989

BREED VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
	22 923.84	Patch Industrial Supplies and Consulting	Sole Supplier
1110934	4 802.00	Genprint (Pty) Ltd	Sole Supplier
1111372	2 724.60	MT Telecom	Sole provider
1111326	6 600.00	Railway Safety Regulator	Sole service provider
1110928	10 830.00	Jan Palm Consulting Engineers	Sole Supplier
1111236	188 788.45	Patch Industrial Supplies and Consulting	Sole Supplier
[5]	236 768.89		
1111237	11 860.08	HSM Amanzi And Sewerage	Urgent Repairs/ Strip & Quote
1111238	28 857.96	HSM Amanzi And Sewerage	Urgent Repairs/ Strip & Quote
1111336	11 656.50	HSM Amanzi And Sewerage	Urgent Repairs/ Strip & Quote
1111337	21 329.40	HSM Amanzi And Sewerage	Urgent Repairs/ Strip & Quote
1111338	29 199.96	HSM Amanzi And Sewerage	Urgent Repairs/ Strip & Quote
1111348	37 611.40	Hydrenco (PTY)LTD	Urgent Repairs/ Strip & Quote
1111416	15 171.12	TGS Gear Services	Urgent Repairs/ Strip & Quote
1110941	5 085.08	Ceder's Auto Electric	Urgent Repairs/ Strip & Quote
1110943	3 609.62	Marals Bakwerke	Urgent Repairs/ Strip & Quote
1110944	6 881.00	Cutters	Urgent Repairs/ Strip & Quote
1110957	3 365.40	Cutters	Urgent Repairs/ Strip & Quote
1110960	3 861.99	Dent Zone	Urgent Repairs/ Strip & Quote
1110966	4 446.00	Tony's Motor Spares	Urgent Repairs/ Strip & Quote
1110962	3 274.65	Patin Trading 146	Urgent Repairs/ Strip & Quote
1110973	2 850.00	Orchard Suppliers	Urgent Repairs/ Strip & Quote
1110978	2 653.46	Orchard Suppliers	Urgent Repairs/ Strip & Quote
1110977	4 236.10	HD Transmissions Pty Ltd	Urgent Repairs/ Strip & Quote
1111027	4 280.00	Extreme Engineering	Urgent Repairs/ Strip & Quote
1111088	13 680.00	Worcester Gearbox Centre	Urgent Repairs/ Strip & Quote
1111103	19 515.00	Dent Zone	Urgent Repairs/ Strip & Quote
1111331	13 446.30	Boland Hydraulics	Urgent Repairs/ Strip & Quote
1111122	9 668.80	Maxal Projects (SA)PTY LTD	Urgent Repairs/ Strip & Quote
1111125	4 557.72	Maxal Projects (SA)PTY LTD	Urgent Repairs/ Strip & Quote
1111104	30 901.98	Boland Hydraulics	Urgent Repairs/ Strip & Quote
1111118	46 303.46	Cutters	Urgent Repairs/ Strip & Quote
1111119	110 010.00	Fire Raiders (PTY)LTD	
1111120	42 411.50	Orbit Motors Boland (PTY)LTD	
[27]	487 724.48		
1111049	6 078.63	Worcester Nissan	Sole agent in Worcester
1111369	6 098.08	Marals Bakwerke	Insurance
1111371	5 965.84	Fire Raiders (PTY)LTD	Insurance
1110914	6 671.18	A.April Boukontrakteur	Insurance
[3]	17 735.10		
1111290	42 133.83	Metsi Chem Ikapa	Goods urgently required
1110919	42 133.83	Metsi Chem Ikapa	Goods urgently required
1105385	6 316.11	Mohvaz Distributors	Goods urgently required
1111023	9 418.00	Gamsu & Houterman Surveyors	Services urgently required
1111310	2 925.00	Fabulous Foods	Services urgently required
1111226	77 800.00	Beinoplas Recycling CC	Services urgently required
1111349	52 440.00	Rainbow Developments	Services urgently required
1105379	3 306.00	Capital Security	Services urgently required
1110925	59 000.00	Reynolds Elektrics BK	Services urgently required
1110929	18 100.00	AAA Paints BK	Services urgently required
1111310	2 925.00	Fabulous Foods	
[11]	316 497.77		

BREED VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1111254	34 790.98	Cougar Security	Impractical to follow the procurement process - month to month arrangements for security services
1111252	41 787.85	AC Security	Impractical to follow the procurement process - month to month arrangements for security services
1111087	7 343.88	De Vries De Wet & Kroukiam	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111059	10 640.00	Slabbert En Theron Proses Bedieners	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111298	111 757.00	BP Atlantic	month to month arrangements while conducting the feasibility study
1111299	38 819.80	BP Atlantic	month to month arrangements while conducting the feasibility study
1111159	7 000.00	Omega Process Servers	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111309	7 000.00	Omega Process Servers	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111050	7 280.00	Omega Process Servers	
(9)	266 219.61		
1111098	2 484.00	Media24 Publikasies	Publications/ Adverts
1111280	2 591.74	Media24 Publikasies	Publications/ Adverts
1111281	7 506.08	Media24 Publikasies	Publications/ Adverts
1111282	9 384.48	Sunday Times	Publications/ Adverts
1110905	4 140.00	Media24 Publikasies	Publications/ Adverts
1110994	2 662.13	Media24 Publikasies	Publications/ Adverts
1111077	10 800.00	Media24 Publikasies	Publications/ Adverts
(7)	39 668.43		
TOTAL	1 388 821.89		
(51)			

DEVIATIONS FOR THE MONTH: AUGUST 2013

Order nr.	Amount	Service Provider	Reason
1111480	3 568.00	Sure Boland Tours	Sole service provider
1111638	5 585.02	Mariska Van Rooyen Attorneys	The practitioner is an expert in the Labour issues
1111660	10 500.00	Autozone	Sole Supplier of engines locally
1112301	4 386.00	Sure Boland Tours	Sole service provider
1112302	3 702.00	Sure Boland Tours	Sole service provider
1112303	3 702.00	Sure Boland Tours	Sole service provider
1112095	10 409.00	Sure Boland Tours	Sole service provider
1112096	3 377.00	Sure Boland Tours	Sole service provider
1112063	6 685.55	Truvelo Manufacturers (Pty) Ltd	Sole service provider
1111513	7 934.40	HSM Amand Pump and Sewerage	Sole service provider
1111907	11 915.64	Worcester Nissan	Sole service provider
1111506	55 923.84	Patch Industrial Supplies	Sole Supplier
1111797	10 541.69	Anatech Instruments (PTY)LTD	Sole Supplier
(13)	138 230.14		
1111454	5 739.80	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111455	6 686.10	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111456	3 215.52	Baxter Auto Services	Urgent Repairs/ Strip & Quote
1111457	3 251.87	Baxter Auto Services	Urgent Repairs/ Strip & Quote
1111458	2 173.75	Baxter Auto Services	Urgent Repairs/ Strip & Quote
1111459	9 187.05	Wynland En/Inherboers	Urgent Repairs/ Strip & Quote
1111460	7 739.78	Cadar's Auto Electric	Urgent Repairs/ Strip & Quote
1111461	2 961.72	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111462	6 837.72	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111463	2 325.60	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111464	2 623.14	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111465	3 984.30	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111466	3 683.34	Worcester Brake and Clutch	Urgent Repairs/ Strip & Quote
1111467	7 569.80	Cutters	Urgent Repairs/ Strip & Quote
1111468	3 353.00	CW Mowers	Urgent Repairs/ Strip & Quote

BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1111469	8 804.30	Cutters	Urgent Repairs/ Strip & Quote
1111470	4 287.85	Cutters	Urgent Repairs/ Strip & Quote
1111471	3 712.60	Cutters	Urgent Repairs/ Strip & Quote
1112234	3 693.60	PatIn Trading 146	Urgent Repairs/ Strip & Quote
1112235	3 063.75	PatIn Trading 146	Urgent Repairs/ Strip & Quote
1112237	3 271.80	PatIn Trading 146	Urgent Repairs/ Strip & Quote
1112238	3 838.38	Tony's Motor Spares	Urgent Repairs/ Strip & Quote
1112239	3 053.78	Cader's Auto Electric	Urgent Repairs/ Strip & Quote
1112240	6 763.62	Strydom's Armature Winders	Urgent Repairs/ Strip & Quote
1112241	10 151.70	Strydom's Armature Winders	Urgent Repairs/ Strip & Quote
1111511	5 197.26	HSM Amenz Pump	Urgent Repairs/ Strip & Quote
1111543	2 492.68	Battery Centre	Urgent Repairs/ Strip & Quote
1111662	3 082.05	Cutters	Urgent Repairs/ Strip & Quote
1111671	128 040.66	AAO Truck & Bus	Urgent Repairs/ Strip & Quote
1111795	2 490.90	Worcester Enjinserntum	Urgent Repairs/ Strip & Quote
1111798	2 627.70	Worcester Enjinserntum	Urgent Repairs/ Strip & Quote
1111991	5 541.08	Boland Hydraulics	Urgent Repairs/ Strip & Quote
1111799	5 781.87	Worcester Nissan	Urgent Repairs/ Strip & Quote
1112243	17 761.20	HSM Amenz Pump and Sewerage	Urgent Repairs/ Strip & Quote
1111800	3 733.03	Orbit Motors Boland	Urgent Repairs/ Strip & Quote
1111673	11 423.03	Volux Worcester	Urgent Repairs/ Strip & Quote
1111956	4 658.42	HD Transmissions (PTY)LTD	Urgent Repairs/ Strip & Quote
1111802	8 196.84	HD Transmissions (PTY)LTD	Urgent Repairs/ Strip & Quote
1112229	6 744.09	Wynland Enjinherbouers	Urgent Repairs/ Strip & Quote
1112230	16 327.57	JEC Spares CC	Urgent Repairs/ Strip & Quote
1111791	10 151.70	Strydom's Armature Winders	Urgent Repairs/ Strip & Quote
1111796	4 022.66	Cader's Auto Electric	Urgent Repairs/ Strip & Quote
1111968	2 974.15	Worcester Auto Clinic	Urgent Repairs/ Strip & Quote
1112024	10 489.05	Worcester Project And Maintenance	Urgent Repairs/ Strip & Quote
1112026	2 850.00	Tony's Motor Spares	Urgent Repairs/ Strip & Quote
1112031	2 182.64	Worcester Auto Clinic	Urgent Repairs/ Strip & Quote
1112062	6 954.00	Peninsula Water Treatment	Urgent Repairs/ Strip & Quote
1112068	10 488.00	Peninsula Water Treatment	Urgent Repairs/ Strip & Quote
1112067	16 222.20	HSM Amenz And Sewerage	Urgent Repairs/ Strip & Quote
1111948	2 100.00	Orchard Suppliers	Urgent Repairs/ Strip & Quote
1111966	4 104.00	Worcester Scaffolders	Urgent Repairs/ Strip & Quote
1112079	4 007.10	Maxel Projects (SA)PTY	Urgent Repairs/ Strip & Quote
1111821	27 444.36	Tricom Africa	Urgent Repairs/ Strip & Quote
[53]	450 042.11		
1112047	34 029.00	Breedvler Kommunikasie	Insurance
1112048	7 750.00	Distinctive Choice	Insurance
1112049	5 539.35	Glasfit Worcester	Insurance
1112050	127 987.80	HSM Amenz And Sewerage	Insurance
1112051	2 956.28	M & N Bekwerke	Insurance
1112169	6 831.63	JEC Spares CC	Insurance
[6]	185 104.06		
1111923	2 433.90	De Vries De Wet & Krouwkan	Impractical to follow the normal proc. Process-legal services
1111925	3 966.06	De Vries De Wet & Krouwkan	Impractical to follow the normal proc. Process-legal services
1111927	61 443.20	De Vries De Wet & Krouwkan	Impractical to follow the normal proc. Process-legal services
1111930	13 539.78	De Vries De Wet & Krouwkan	Impractical to follow the normal proc. Process-legal services
1112208	13 936.50	De Vries De Wet & Krouwkan	Impractical to follow the normal proc. Process-legal services
1112212	4 915.68	De Vries De Wet & Krouwkan	Impractical to follow the normal proc. Process-legal services
1112215	12 972.66	Muller Terblanche & Beyers	Impractical to follow the normal proc. Process-legal services
1112223	14 000.00	Omega Process Servers	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses

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BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1111792	70 719.33	Baju - Worcester	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111794	5 500.00	Slabbert en Theron Proses	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111701	3 000.00	Kosmos	Special dietary service provider
1111451	55 400.72	Future Security Services	month-to-month extension until the tender process is followed
1112089	58 500.00	AC Security	month-to-month extension until the tender process is followed
1111298	111 767.00	BP Atlantic	month-to-month extension until the tender process is followed
1111299	38 519.50	BP Atlantic	month-to-month extension until the tender process is followed
1111790	3 640.00	Omega Process Servers	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111827	3 408.60	De Vries De Wet & Krouwkam	Impractical to follow the procurement process as the appointment is done by the court-servicing of summonses
1111444	7 980.00	Slabbert en Theron Proses	
1111939	7 980.00	SM Consultants	
[18]	475 954.03		
1112189	5 740.00	Afrique Boutique Hotel	Accommodation
1111780	72 150.00	Ruxman Lodge	Accommodation
1111481	1 029.00	The Boardwalk Hotel	Accommodation
1111877	22 372.00	Protea Hotel Tyger Valley	Accommodation
1112298	3 192.00	Protea Hotel Edward Durban	Accommodation
1112299	3 192.00	Protea Hotel Edward Durban	Accommodation
1112300	3 372.00	Protea Hotel Edward Durban	Accommodation
[7]	114 047.00		
1112214	57 000.00	ODS Consultants CC	Continuation of the services for the recruitment and selection of directors
1112102	13 680.00	ODS Consultants CC	Continuation of the services for the recruitment and selection of directors
[2]	70 680.00		
1112210	7 200.00	Democracy Development Program	Services urgently required
1112040	7 204.80	Rainbow Developments	Services urgently required
1112039	8 353.92	Rainbow Developments	Services urgently required
1112036	52 440.00	Rainbow Developments	Services urgently required
1111669	4 332.00	Riaan Van Zyl	Services urgently required
1111793	5 820.00	Curleyn & Linen Centre	Goods urgently required
1112285	20 862.00	Gamsu & Houterman Surveyors	Goods urgently required
1112084	76 190.18	Motel Chem ikape	Services urgently required
1112148	3 876.00	AH Marais & Seuns	Services urgently required
1111581	12 260.00	ATKV Goudini Spa	Services urgently required
1111498	4 104.00	Rainbow Developments	Services urgently required
1111499	2 552.58	Technologies Acceptance	Services urgently required
1111491	8 550.00	Safari Flooring	Services urgently required
1111636	4 000.00	Tess Graphics	Services urgently required
1112270	3 600.00	Lesleppies	Services urgently required
[15]	221 345.50		
1112170	2 484.00	Media24 Publikasies	Publications/ Adverts
1112171	3 573.76	Independent Newspapers	Publications/ Adverts
1112184	5 194.18	Media24 Publikasies	Publications/ Adverts
1112185	14 144.85	Media24 Publikasies	Publications/ Adverts
1111833	2 484.00	Media24 Publikasies	Publications/ Adverts
1112141	4 140.00	Media24 Publikasies	Publications/ Adverts
1111774	3 063.23	Independent Newspapers	Publications/ Adverts
[7]	35 084.82		
TOTAL	1 590 486.68		

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APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
DEVIATIONS FOR THE MONTH: SEPTEMBER 2013			
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
223819	2 395.99	Penny Pinchers Worcester	Insurance
223820	2 295.00	Queenets Hunting and Fishing	Insurance
223842	3 135.00	Marais Bakwerke	Insurance
223844	7 800.00	Distinctive Choice	Insurance
1113091	4 867.50	Marais Bakwerke	Insurance
224734	9 321.20	GSAT	Insurance
1112686	12 000.00	Queenets Hunting And Fishing	Insurance
1112687	9 750.00	Marais Bakwerke	Insurance
(8)	51 564.69		
1112507	3 859.33	Keap Agri	sole supplier of the listed items in De Doorns
1112670	7 000.00	IFN Media	sole service provider
1113046	4 601.44	Keap Agri	Repairs to water pump
1113122	9 773.22	Anatech Instruments (Pty) Ltd	Sole supplier
1112450	3 000.00	Kipo Passenger Services	Only service provider that confirmed availability
1113096	4 069.80	Maxal Projects SA (Pty) Ltd	sole supplier
1112959	14 200.00	Indecon Instrumental Control	sole supplier
1112679	2 650.00	IMQS Software (Pty) Ltd	sole service provider
1112569	39 670.66	Knowledge base Sales	Sole service provider
1112424	39 330.00	CQS Technology Holdings	Sole supplier
1112423	29 366.40	TGS Gear Services	Sole Supplier
224498	14 200.00	Indecon Instrumentation Control	Sole Distributor within the region
1113074	12 283.50	SSE Cape	Sole Supplier
1112506	8 216.00	Sure Boland Tours	Sole agent within the Worcester town
1113082	19 092.00	Sure Boland Tours	Sole agent within the Worcester town
1112846	2 794.66	Audensberg Toyota	Sole agent within the Worcester town
1112628	6 770.31	Worcester BMW	Sole agent within the Worcester town
1112570	9 761.68	Audensberg Toyota	Sole agent within the Worcester town
1112373	11 310.84	Orchard Suppliers	Sole service provider in the De Doorns town
(19)	242 169.04		
1112769	9 750.00	Terence Harker Argitektuur	Services urgently required
1112304	9 972.07	Avis Van Rental Worcester	Services urgently required
1112794	22 231.41	Transunion Credit Bureau	Services urgently required
1112634	6 523.67	Terence Harker Argitektuur	Services urgently required
1112673	13 123.23	Lategan's Sementwerke Edms Bpk	Goods urgently required
1112414	10 380.00	Beiroplas Recycling CC	Services urgently required
1112416	15 000.00	Orchard Suppliers	Services urgently required
(7)	66 980.38		
1112806	14 200.00	Stabbert en Theron Proses	Initial appointment done by the court
224975	6 020.00	Stabbert & Theron Proses Bedieners	Initial appointment done by the court
1112385	8 120.00	Omega Process Services	Initial appointment done by the court
(3)	28 340.00		
1112501	19 726.80	AAD Truck & Bus - Worcester	Urgent Repairs/ Strip and Quote
1112525	5 571.24	AAD Truck & Bus - Worcester	Urgent Repairs/ Strip and Quote
1112392	5 016.00	Worcester Enjinsentrum	Urgent Repairs/ Strip and Quote
1112643	7 833.26	TFM Transstech	Urgent Repairs/ Strip and Quote
1112647	2 165.18	Ceder's Auto Electric	Urgent Repairs/ Strip and Quote
1112669	3 353.00	Boland Mowers	Urgent Repairs/ Strip and Quote
1113102	2 811.24	Strydoms Armature Winders	Urgent Repairs/ Strip and Quote
1112398	2 251.60	Worcester Enjinsentrum	Repairs at Stettensklouf dam
1113103	6 018.74	The Network Computer Services	Urgent Repairs/ Strip and Quote
1113027	23 800.00	De la Rosa Trailers en Ingenieurs	Urgent Repairs/ Strip and Quote
1113028	7 470.10	Hydrenco (PTY)LTD	Urgent Repairs/ Strip and Quote
1113072	3 470.19	Marais Bakwerke	Urgent Repairs/ Strip and Quote
1113073	3 468.29	AAD Truck & Bus - Worcester	Urgent Repairs/ Strip and Quote
1113075	3 520.94	Ceder's Auto Electric	Urgent Repairs/ Strip and Quote
1113011	2 611.17	Non Perell Garage (Pty) Ltd	Urgent Repairs/ Strip and Quote
224636	3 163.50	Non Perell Garage (Pty) Ltd	Urgent Repairs/ Strip and Quote
224651	3 064.16	AAD Truck and Bus - Worcester	Urgent Repairs/ Strip and Quote
224372	12 697.50	Boland hydraulics	Urgent Repairs/ Strip and Quote
224368	2 370.06	Boland hydraulics	Urgent Repairs/ Strip and Quote

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
224401	7 130.70	Worcester Brake & Clutch	Urgent Repairs/ Strip and Quote
224405	2 694.96	Worcester Brake & Clutch	Urgent Repairs/ Strip and Quote
1112366	6 467.22	Tony's Motor Spares	Urgent Repairs/ Strip and Quote
224408	5 573.46	Worcester Brake & Clutch	Urgent Repairs/ Strip and Quote
224403	4 864.26	Worcester Brake & Clutch	Urgent Repairs/ Strip and Quote
224488	3 255.84	Worcester Engine Sentrum	Urgent Repairs/ Strip and Quote
224380	3 790.50	Baxter Auto Services	Urgent Repairs/ Strip and Quote
224408	3 197.16	Cadres Auto Electric	Urgent Repairs/ Strip and Quote
224444	2 341.98	Worcester Nissan	Urgent Repairs/ Strip and Quote
224363	2 031.48	Audensberg Toyota	Urgent Repairs/ Strip and Quote
224445	3 003.65	Barloworld Equipment	Urgent Repairs/ Strip and Quote
224389	2 753.55	Baxter Auto Services	Urgent Repairs/ Strip and Quote
224792	9 413.47	AAO Truck and Bus - Worcester	Urgent Repairs/ Strip and Quote
1113097	27 729.36	HSM Amanz Pump And Sewerage	Urgent Repairs/ Strip and Quote
1113079	6 610.93	JEC Spares CC	Urgent Repairs/ Strip and Quote
1113077	2 309.89	Boland Hydraulics	Urgent Repairs/ Strip and Quote
1112474	18 974.60	TGS Gear Services	Urgent Repairs/ Strip and Quote
1112370	24 419.43	JEC Spares	Urgent Repairs/ Strip and Quote
1112769	3 135.00	Eaton Electric	Urgent Repairs/ Strip and Quote
[38]	258 080.31		Urgent Repairs/ Strip and Quote
1112444	16 974.60	Media24 Publikasies	Adverts
1112574	4 960.47	Media24 Publikasies	Adverts
1112832	3 693.17	Media24 Publikasies	Adverts
[3]	25 628.24		Adverts
1112633	7 605.08	Platner Golf (PTY)LTD	Accommodation
1112482	5 840.00	Protea Hotel Tyger Valley	Accommodation
1112686	2 305.00	Protea Hotel King George	Accommodation
1112312	2 070.00	George Lodge International	Accommodation
[4]	17 821.08		Accommodation
1112689	15 950.00	Olivier Kontrakteur	Impractical to follow the normal procurement process
1112753	8 120.00	Omega Process Servers	Impractical to follow the normal procurement process
1112873	8 020.00	Siabbert and Theron Proses Servers	Impractical to follow the normal procurement process
1112380	55 480.72	Future Security Services	month-to-month extension while the municipality is in the process of embarking on the feasibility study for exact needs
1112677	49 190.61	Global Force Security Services	month-to-month extension while the municipality is in the process of embarking on the feasibility study for exact needs
1112700	44 723.00	BP Atlantic	Impractical to follow the normal procurement process-month to month extension until the municipality ff the normal bidding process
1112418	31 845.00	BP Atlantic	Impractical to follow the normal procurement process-month to month extension until the municipality ff the normal bidding process
1112987	78 987.00	Human Capital Life Coaching	Impractical to follow the normal procurement process-month to month extension until the municipality ff the normal bidding process
1112418	36 861.90	BP Atlantic	Impractical to follow the normal procurement process-continuation of the existing service
1112670	57 500.00	Parker Holt Incorporated	Legal Services
1112417	122 873.00	BP Atlantic	Impractical to follow the normal procurement process-month to month extension until the municipality ff the normal bidding process
[11]	507 551.23		
TOTAL	1 218 134.97		
[93]			
DEVIATIONS FOR THE MONTH: OCTOBER 2013			
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1113337	80 028.00	Procedo Training Providers (Pty) Ltd	Sole Service Provider
1113421	2 400.00	Worcester Bus Diens	Other service providers were fully booked
1113553	3 591.00	Indecon Instrumentation Control	Sole distributor

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APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
111352	17 288.10	The Badge Company	Sole Supplier
1113736	41 226.96	TGS Gear Services	Sole Supplier
1113911	3 231.68	Barloworld Equipment	Sole Service Provider
1113573	2 114.70	Jaffe's ford	Sole Agent
1113333	55 840.00	Flight Centre	used on rotation with Suro Boland
1113838	2 701.00	Jaffe's ford	Sole Agent
1119902	3 131.43	Agrico (Pty) Ltd	Sole Service Provider
1113734	48 809.42	Indecon Instrumentation Control	Sole distributor
1113793	12 261.30	Worcester Nissan	Sole Service Provider
1113783	5 747.88	Maycom	Sole Service Provider
1113714	2 072.52	Vision elevators	Provider of service
1114041	3 078.00	Diesel Electric	Sole Supplier
[15]	283 621.89		
1113418	4 300.00	KFC	Impractical to follow a normal proc process
1113511	4 620.00	SM Consultants	Impractical to follow a normal proc process
1113512	8 540.00	Omega Process Servers	Impractical to follow a normal proc process
[3]	17 360.00		
1113956	81 084.81	Global Force Security Services	Impractical to follow a normal proc process
1112417	122 873.00	BP Atlantic	Impractical to follow a normal proc process
1112418	36 861.90	BP Atlantic	Impractical to follow a normal proc process
1112419	31 945.00	BP Atlantic	Impractical to follow a normal proc process
1112700	44 723.00	BP Atlantic	Impractical to follow a normal proc process
1113222	8 260.00	Omega Process Servers	Impractical to follow a normal proc process
1113214	65 480.72	Future Security Services	Impractical to follow a normal proc process
1113225	262 686.70	Pricewaterhouse Coopers	Impractical to follow a normal proc process
1113458	10 185.00	Stubbert & Theron Procs	Impractical to follow a normal proc process
1113259	5 774.00	Matheke Van Rooyen Attorneys	Impractical to follow a normal proc process
1113533	6 338.00	Avis Van Rental Worcester	Impractical to follow a normal proc process
1113531	6 338.80	Avis Van Rental Worcester	Impractical to follow a normal proc process
1113534	6 338.81	Avis Van Rental Worcester	Impractical to follow a normal proc process
1113892	3 043.60	Container World (Pty) Ltd	Impractical to follow a normal proc process
1113893	3 145.26	Container World (Pty) Ltd	Impractical to follow a normal proc process
1113894	3 145.26	Container World (Pty) Ltd	Impractical to follow a normal proc process
1113745	13 680.00	ODS	Impractical to follow a normal proc process
1113504	7 820.40	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113505	3 711.84	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113509	3 589.86	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113570	3 762.00	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113508	3 420.00	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113507	4 232.84	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113508	3 988.86	De Vries De Wet Krowkam	Impractical to follow a normal proc process
1113571	17 807.60	De Vries De Wet Krowkam	Impractical to follow a normal proc process
[25]	707 247.46		
1113561	2 328.38	Marais Bakwerke	Insurance
1113563	5 370.00	Distinctive Choice	Insurance
1113564	5 980.00	Distinctive Choice	Insurance
[3]	13 678.38		
1113348	2 980.75	Worcester Armature Winders & Refrigeration	Urgent Repairs / Strip & Quote
1113385	3 260.40	Marais Bakwerke	Urgent Repairs / Strip & Quote
1113376	6 368.38	Fire Raiders (Pty) Ltd	Urgent Repairs / Strip & Quote
1113406	2 403.87	CBS Worcester	Urgent Repairs / Strip & Quote
1113407	9 555.33	AAD Truck and Bus	Urgent Repairs / Strip & Quote
1113514	2 317.58	Caders Auto Traders	Urgent Repairs / Strip & Quote
1113515	4 749.54	Worcester Enjincentrum	Urgent Repairs / Strip & Quote
1113900	3 214.80	Vissers Ingenieurwerk	Urgent Repairs / Strip & Quote
1113316	15 390.00	Keltron	Urgent Repairs / Strip & Quote
1113863	38 208.24	Worcester Enjincentrum	Urgent Repairs / Strip & Quote
1113516	4 993.20	Tony's Motor Spares	Urgent Repairs / Strip & Quote
1113517	4 259.20	Boland Mowers	Urgent Repairs / Strip & Quote
1113694	3 766.56	HD transmission (Pty) Ltd	Urgent Repairs / Strip & Quote
1113718	16 094.08	HD transmission (Pty) Ltd	Urgent Repairs / Strip & Quote
1113719	18 468.00	Boland Hydraulics	Urgent Repairs / Strip & Quote
1113674	6 767.04	Worcester Enjincentrum	Urgent Repairs / Strip & Quote
1113675	2 160.00	Boland Mowers	Repairs

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1113676	7 948.02	Boland Hoedrukspuite	Urgent Repairs / Strip & Quote
1113904	3 938.70	Worcester Brake and Clutch	Urgent Repairs / Strip & Quote
1113917	8 678.51	JEC Spares	Urgent Repairs / Strip & Quote
1113733	25 478.09	TFM Transtech	Urgent Repairs / Strip & Quote
1113738	16 287.11	Boland Hydraulics	Urgent Repairs / Strip & Quote
1113739	14 062.21	JEC Spares	Urgent Repairs / Strip & Quote
1113747	7 388.91	Orchard Supplies	Urgent Repairs / Strip & Quote
1113748	8 099.70	Boland Hydraulics	Urgent Repairs / Strip & Quote
1113749	7 357.56	AAD Truck and Bus	Urgent Repairs / Strip & Quote
1113750	2 576.40	Worcester Nissan	Urgent Repairs / Strip & Quote
1113761	6 948.60	JEC Spares	Urgent Repairs / Strip & Quote
1113794	2 409.61	Keep Agri BB	Urgent Repairs / Strip & Quote
1114017	8 401.80	Strydom Amature Winders	Urgent Repairs / Strip & Quote
1114024	24 014.10	Strydom Amature Winders	Urgent Repairs / Strip & Quote
1114020	4 200.00	Strydom Amature Winders	Urgent Repairs / Strip & Quote
(32)	292 744.29		
1114021	6 940.00	De La Rosa Trailers & Engineers	Urgent Repairs
1113513	6 422.20	Keep Agri Bedryf	Goods urgently required
1113314	6 615.63	Keep Agri Bedryf	Goods urgently required
1113365	3 260.40	Marais Bakwerke	Services urgently required
1113502	3 000.00	GT Mayeki Text Services	Services urgently required
1114034	6 880.00	De La Rosa Trailers	Emergency
1114017	8 401.80	Strydom Amature Winders	Emergency
1113321	6 771.60	FG Uniforms	Goods urgently required
1114018	3 465.60	Maxal Projects SA (Pty) Ltd	Emergency
1113212	6 280.00	Belfvata Lodge	Accommodation
1113720	3 341.02	Protea Hotel Medrand	Accommodation
(11)	62 678.25		
1113124	5 400.00	Media24 Publikasies	Advert/ Publications
1113126	1 656.00	Media24 Publikasies	Advert/ Publications
1113207	3 573.76	Independent Newspapers	Advert/ Publications
1113208	1 996.60	Media24 Publikasies	Advert/ Publications
1113209	2 961.99	Media24 Publikasies	Advert/ Publications
1113531	5 400.00	Media 24 Publikasies	Advert/ Publications
1113545	1 656.00	Media24 Publikasies	Advert/ Publications
1113546	2 900.00	Media 24 Publikasies	Advert/ Publications
1113549	2 961.99	Media 24 Publikasies	Advert/ Publications
1113574	2 297.42	Independent Newspapers	Advert/ Publications
1113575	1 711.37	Media24 Publikasies	Advert/ Publications
1113741	1 240.80	Media24 Publikasies	Advert/ Publications
1113743	6 126.45	Independent Newspapers	Advert/ Publications
1113744	399.19	Media24 Publikasies	Advert/ Publications
1113753	3 949.32	Media 24 Publikasies	Advert/ Publications
1113839	1 362.40	Media24 Publikasies	Advert/ Publications
1113840	1 634.88	Media24 Publikasies	Advert/ Publications
1113854	2 649.60	Media 24 Publikasies	Advert/ Publications
(18)	49 877.77		
TOTAL	1 427 208.04		
(112)			
DEVIATIONS FOR THE MONTH: NOVEMBER 2013			
Order nr.	Amount	Service Provider	Reason
1114312	13 541.30	Idexx Laboratories (Pty) Ltd	Sole Supplier
1114324	15 782.18	Industrial Screening Technology	Sole Supplier
1114325	44 082.66	Industrial Screening Technology	Sole Supplier
1114311	13 051.10	Idexx Laboratories (Pty) Ltd	Sole Supplier
1114041	3 078.00	Diesel Electric	Sole Supplier
1114278	3 467.27	Gene Louw Traffic College	Sole Supplier
1114800	7 425.00	Flossnet	Sole Service Provider
1114122	5 736.91	Windeed Systems	Sole Supplier
1114112	3 768.79	Winserach Services	Sole Supplier
1114111	7 596.34	Windeed Systems	Sole Supplier
1114326	32 222.10	TGS Gear Services	Sole Supplier

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1114046	6 500.00	Sure Boland	Sole Service Provider
1114497	4 405.00	Sure Boland	Sole Supplier
1114513	42 271.20	HSM Amant Pump & Sewerage	Sole Supplier
1114591	6 090.00	Slabbert & Theron Partners	Sole Supplier
1114516	8 400.00	Omega Process Servers	Sole Supplier
1114589	7 840.00	SM Consultants	Sole Supplier
1114598	21 546.00	CSIR	Sole Supplier
1114496	73 854.60	Balju-Worcester	Sole Supplier
(19)	319 458.43		
1114788	14 500.00	Distinctive Choice 1136	Insurance
1114787	16 500.00	Distinctive Choice 1136	Insurance
1114789	13 440.20	CSS Tirisano Computer Systems	Insurance
1114491	4 317.92	M & N Bekwerke	Insurance
1114490	3 595.00	Dentzone	Insurance
1114492	8 607.00	Meyer Electrical Construction	Insurance
(5)	60 960.12		
1114404	19 846.80	Protea Hotel TygerValley	Accommodation
1114180	5 650.00	Protea Hotel Dorpskuis	Accommodation
1114198	6 720.00	Protea Hotel Mossel Bay	Accommodation
1114445	2 025.00	Church Street lodge	Accommodation
1114519	2 860.00	Pine Lodge George	Accommodation
1114589	3 010.00	Church Street lodge	Accommodation
(6)	40 211.80		
1114713	2 118.57	GRW Services	Urgent Repairs/ Strip and quote
1114216	2 500.00	Tellyfonics	Urgent Repairs/ Strip and quote
1114115	12 629.76	Yonke Dooling & Fluids Tech cc	Urgent Repairs/ Strip and quote
1114024	24 014.10	Strydoms Armature Winders	Urgent Repairs/ Strip and quote
1114322	10 909.80	Xtreme Engineering	Urgent Repairs/ Strip and quote
1114323	10 556.40	SSE Cape	Urgent Repairs/ Strip and quote
1114327	3 944.46	Boela Auto Repairs	Urgent Repairs/ Strip and quote
1114331	35 556.60	HSM Amant Pump & Sewerage	Urgent Repairs/ Strip and quote
1114332	45 670.68	HSM Amant Pump & Sewerage	Urgent Repairs/ Strip and quote
1114430	22 480.80	HSM Amant Pump & Sewerage	Urgent Repairs/ Strip and quote
1114427	2 160.00	Worcester Auto Clinic	Urgent Repairs/ Strip and quote
1114490	3 595.00	Dentzone	Urgent Repairs/ Strip and quote
1115591	4 317.92	M & N Bodyworks	Urgent Repairs/ Strip and quote
1114568	41 678.40	HSM Amant Pump & Sewerage	Urgent Repairs/ Strip and quote
1114567	31 806.00	Fiab Mechanical Installations	Urgent Repairs/ Strip and quote
1114568	45 417.60	HSM Amant Pump & Sewerage	Urgent Repairs/ Strip and quote
1114833	7 233.30	Worcester Gearbox Centre	Urgent Repairs/ Strip and quote
1114555	2 800.00	Harry Upholstery	Urgent Repairs/ Strip and quote
1114699	3 273.11	Boela Auto Repairs	Urgent Repairs/ Strip and quote
1114685	2 773.11	Boela Auto Repairs	Urgent Repairs/ Strip and quote
1114684	4 258.76	Coders Auto Services	Urgent Repairs/ Strip and quote
1114683	26 327.07	JEC Spares	Urgent Repairs/ Strip and quote
1114661	3 267.13	Agrico (Pty) Ltd	Urgent Repairs/ Strip and quote
1114682	11 222.41	TFM TransTech	Urgent Repairs/ Strip and quote
1114710	8 890.00	Fiab Mechanical Installations	Urgent Repairs/ Strip and quote
1114713	2 118.57	GRW	Urgent Repairs/ Strip and quote
(26)	371 617.55		
1114778	2 049.13	Kasp Agri Bedryl	Goods urgently required
1114729	8 500.00	QB Enterprises	Services urgently required
1114503	7 300.00	Cleaning Zone	Services urgently required
1114502	9 180.00	GS & T	Services urgently required
1114801	2 800.00	linemark	Services urgently required
1114105	20 465.28	Cougar Security	Services urgently required
1114099	2 274.30	Tony Truck Centre	Services urgently required
1114034	6 880.00	De La Rosa Trailers & Ingenieurs	Services urgently required
1114021	6 840.00	De La Rosa Trailers & Ingenieurs	Services urgently required
1114020	4 200.90	Strydoms Armature Winders	Services urgently required
1114018	3 465.60	Maxal Protects SA (Pty) Ltd	Services urgently required
1114017	8 401.80	Strydoms Armature Winders	Services urgently required
1114140	9 120.00	Xero Image Technologies	Emergency
1114531	3 310.56	Jojo Tanks	Emergency
(14)	84 887.57		
1114287	11 695.40	De Vries De Wel & Krouwkam	Impractical to follow the normal proc process
226361	27 657.57	Conradie Inc	Impractical to follow the normal proc process
226715	3 055.20	De Vries De Wel & Krouwkam	Impractical to follow the normal proc process

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APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1114797	55 098.00	BP Atlantic	Impractical to follow the normal proc process
1114796	55 098.00	BP Atlantic	Impractical to follow the normal proc process
1114795	48 563.30	BP Atlantic	Impractical to follow the normal proc process
1114536	55 098.00	BP Atlantic	Impractical to follow the normal proc process
1114456	122 535.00	BP Atlantic	Impractical to follow the normal proc process
1114455	48 214.36	BP Atlantic	Impractical to follow the normal proc process
1114163	52 617.60	BP Atlantic	Impractical to follow the normal proc process
1113962	124 055.00	BP Atlantic	Impractical to follow the normal proc process
1114151	3 145.26	Container World	Impractical to follow the normal proc process
1113961	55 123.20	BP Atlantic	Impractical to follow the normal proc process
1114694	5 130.00	De Vries De Wet & Krouwkan	Impractical to follow the normal proc process
1114018	79 303.75	DB Davids Attorneys	Impractical to follow the normal proc process
1114139	76 619.78	Future Security Services	Impractical to follow the normal proc process
1114218	2 897.88	Breerivier Training Development	Impractical to follow the normal proc process
1114106	447 243.37	Global Force Security Services	Impractical to follow the normal proc process
1114211	11 600.00	Flight Centre Worcester	Impractical to follow the normal proc process
226681	8 514.54	Spamer Triebel Incorporated	Impractical to follow the normal proc process
1114821	5 199.54	De Vries De Wet & Krouwkan	Impractical to follow the normal proc process
1114823	6 254.04	De Vries De Wet & Krouwkan	Impractical to follow the normal proc process
1114822	10 288.50	De Vries De Wet & Krouwkan	Impractical to follow the normal proc process
1114693	59 919.20	Future Security Services	Impractical to follow the normal proc process
[24]	1 372 927.49		Impractical to follow the normal proc process
1114802	14 438.10	Ayabdo Mbanga Communications	Advert/ Publications
1114807	16 282.16	Media 24 Publications	Advert/ Publications
1119619	8 117.03	Independent Newspapers Cape	Advert/ Publications
1119622	8 092.23	Media24 Publikasies	Advert/ Publications
1119841	3 511.20	Media24 Publikasies	Advert/ Publications
1119842	3 511.20	Media24 Publikasies	Advert/ Publications
1119881	5 266.80	Media24 Publikasies	Advert/ Publications
1119988	17 500.00	Media24 Publikasies	Advert/ Publications
1120189	5 776.61	Media24 Publikasies	Advert/ Publications
[9]	83 365.33		Advert/ Publications
TOTAL	2 343 328.28		
[104]			
DEVIATIONS FOR THE MONTH: DECEMBER 2013			
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1114961	6 834.30	Thorp Paarl	Sole Supplier
1115033	4 597.62	Dräger South Africa (Pty) Ltd	Sole Supplier
1115110	14 193.00	Indecon Instrumentation Control	Sole Supplier
1115111	28 990.14	Patch Industrial Supplies (Pty) Ltd	Sole Supplier
1115213	5 061.56	HD Transmissions	Sole Supplier
1114891	20 350.00	Nazile Greef	Sole Supplier
1114853	4 700.00	Harry Upholstery	Sole Supplier
1114933	2 780.96	Worcester BMW	Sole Supplier
115497	11 313.68	Patch Industrial Supplies (Pty) Ltd	Sole Supplier
1115312	11 012.40	HSM Amenz Pump and Sewerage	Sole Supplier
1115116	3 990.00	Winterbach Broers	Sole Supplier
1115117	189 208.59	Forms Media Ind (Pty) Ltd	Sole Supplier in De Doorns
1115118	8 390.40	Forms Media Ind (Pty) Ltd	Sole Supplier
1115175	83 606.07	Bytes Systems Intergration	Sole Supplier
1115184	7 427.10	Breerivier Kommunikasie	Sole Supplier
1115222	64 740.60	Elrems Engineering	Sole Supplier
1115223	36 500.34	Brandwacht Bospooring	Sole Supplier
1115368	4 280.15	Windeed Systems	Sole Supplier
1115398	7 204.80	Forms Media Ind (Pty) Ltd	Sole Supplier
115442	10 345.00	Dura-Bump Trust	Sole Supplier
1115473	5 328.41	AAD truck & bus	Sole Supplier
1115495	4 892.88	Non Paarl Garage	Sole local service provider
[22]	535 658.40		Sole Supplier in De Doorns
1115286	71 631.90	Witels Grondverskuiwing cc	Emergency
1115251	3 990.00	Winterbach Broers	Services urgently required
1114841	12 480.00	IS Caterers	Emergency
1114865	5 472.00	Gamsu & Houteman Surveyors	Services urgently required
1114938	12 600.00	Thithiba Security Services cc	Services urgently required
1114946	17 521.80	TGS Gear Services	Services urgently required

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1115028	4 600.00	Keap Agri	Services urgently required
1115420	14 364.00	Capital Security	Services urgently required
1115058	4 700.00	Junk Mail Publishing (Pty) Ltd	Services urgently required
1115059	19 800.66	Ayanda Mbanga Communication	Services urgently required
1115061	32 730.54	HSM Amanzi Pump & Sewerage Engineers	Services urgently required
1115040	3 000.00	ZN Paliso Taxis	Services urgently required
1115046	3 500.00	Kipoe Passenger Services	Services urgently required
1115106	3 420.00	Rode & Associates	Services urgently required
1114842	5 320.00	Fabulous Foods	Emergency
1115112	2 889.56	Marais Bakwerke	Services urgently required
1115238	5 411.01	JVZ Construction JV	Services urgently required
1115217	16 077.42	Al Abbott & Ass	Services urgently required
1115221	30 010.73	Ideox Laboratories (Pty) Ltd	Services urgently required
(19)	269 519.62		
1114877	59 400.00	HG Engelbrecht	Impractical to ff a normal proc process
1115236	3 507.00	Damas Restaurant	Impractical to ff a normal proc process
1115391	9 100.00	Omega Procees Servers	Impractical to ff a normal proc process
1115450	8 016.00	Slabbert & theron Proses Bedieners	Impractical to ff a normal proc process
1115449	7 805.00	Slabbert & theron Proses Bedieners	Impractical to ff a normal proc process
1115363	7 560.00	SM Consultants	Impractical to ff a normal proc process
1115287	8 400.00	Omega Procees Servers	Impractical to ff a normal proc process
1114985	4 500.00	JF George	Impractical to ff a normal proc process
1119626	133 558.32	BP Atlantic	Impractical to ff a normal proc process
1119627	60 488.00	BP Atlantic	Impractical to ff a normal proc process
1119817	57 808.20	BP Atlantic	Impractical to ff a normal proc process
1120129	52 896.00	BP Atlantic	Impractical to ff a normal proc process
1120130	56 883.20	BP Atlantic	Impractical to ff a normal proc process
1120131	22 781.54	BP Atlantic	Impractical to ff a normal proc process
1120142	129 914.98	BP Atlantic	Impractical to ff a normal proc process
1120285	50 179.60	BP Atlantic	Impractical to ff a normal proc process
1115545	17 556.00	Global Force Security Services	Impractical to ff a normal proc process
1115063	382 977.34	Global Force Security Services	Impractical to ff a normal proc process
1115138	39 580.80	AC Security	Impractical to ff a normal proc process
1115062	76 619.78	Future Security Services	Impractical to ff a normal proc process
1120286	53 543.98	BP Atlantic	Impractical to ff a normal proc process
1114928	64 266.03	Global Force Security Services	Impractical to ff a normal proc process
1114927	20 465.28	Couper Security	Impractical to ff a normal proc process
1115060	4 500.00	Ronnie Appolis	Impractical to ff a normal proc process
1115131	27 200.00	Robin Alg Dienste	Impractical to follow proc proc
111060	4 600.00	Ronnie Appolis	Special Works of art
1115045	4 244.80	Marleke Van Rooyen Attorneys	Impractical to follow proc proc
1114838	59 921.30	Global Force Security Services	Impractical to follow proc proc
1114839	21 906.96	Capital Security	Impractical to follow proc proc
1114934	39 580.80	AC Security	Impractical to ff a normal proc process
1114936	15 960.00	ODS Consultants	Impractical to ff a normal proc process
1115104	8 400.00	Omega Procees Servers	Impractical to ff a normal proc process
1115105	4 585.00	Slabbert & theron Proses Bedieners	Impractical to ff a normal proc process
1115066	12 526.40	Conradie Inc	Impractical to ff a normal proc process
1115234	12 526.40	Conradie Inc	Impractical to ff a normal proc process
1115233	2 348.70	Conradie Inc	Impractical to ff a normal proc process
1115057	2 585.00	Conradie Inc	Impractical to ff a normal proc process
1115139	4 476.78	De Vries De Wet Kroukam	Impractical to ff a normal proc process
1115239	13 226.00	Ellen Shortles	Impractical to ff a normal proc process
1115263	69 238.37	Global Force Security Services	Impractical to ff a normal proc process
1115264	76 619.78	Future Security Services	Impractical to ff a normal proc process
1115555	160 189.22	Global Force Security Services	Impractical to ff a normal proc process
1115556	258 805.34	Global Force Security Services	Impractical to ff a normal proc process
1115557	41 955.70	AC Security	Impractical to ff a normal proc process

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1115505	8 880.76	De Vries De Wet Kroukam	Impractical to ff a normal proc process
1115508	5 076.00	Quenels Pharmacy	Impractical to ff a normal proc process
1115522	8 481.20	De Vries De Wet Kroukam	Impractical to ff a normal proc process
1115523	5 893.80	De Vries De Wet Kroukam	Impractical to ff a normal proc process
1115524	8 983.20	De Vries De Wet Kroukam	Impractical to ff a normal proc process
1115558	64 551.21	Bailu	Impractical to ff a normal proc process
[50]	2 274 918.87		Impractical to ff a normal proc process
1116021	2 320.80	Boland Hydraulics	
1116022	3 874.78	Boland Gearbox Centre	Urgent Repairs/ Strip and Quote
1116023	40 196.40	Boland Hydraulics	Urgent Repairs/ Strip and Quote
1116024	5 302.09	JEC Spares	Urgent Repairs/ Strip and Quote
1116079	3 946.68	Worcester Enjin Sentrum	Urgent Repairs/ Strip and Quote
1116833	7 233.30	Worcester Gearbox Centre	Urgent Repairs/ Strip and Quote
1116052	2 052.00	Tony's Motor Spares	Urgent Repairs/ Strip and Quote
1116057	8 550.00	Tony's Motor Spares	Urgent Repairs/ Strip and Quote
1116053	2 223.00	Tony's Motor Spares	Urgent Repairs/ Strip and Quote
1116054	2 223.00	Tony's Motor Spares	Urgent Repairs/ Strip and Quote
1116055	5 240.00	Boland Mowers	Urgent Repairs/ Strip and Quote
1116056	5 328.41	AAD Truck and Bus Worcester	Urgent Repairs/ Strip and Quote
1116113	3 841.80	Hydranco (Pty) Ltd	Urgent Repairs/ Strip and Quote
1116114	2 428.20	Bevallei Ingenieurswerke	Urgent Repairs/ Strip and Quote
1116915	4 229.10	AC Security	Urgent Repairs/ Strip and Quote
1116134	20 248.68	HSM Amantzi Pump & Sewerage Engineers	Urgent Repairs/ Strip and Quote
1116135	24 942.06	HSM Amantzi Pump & Sewerage Engineers	Urgent Repairs/ Strip and Quote
1116136	45 449.52	HSM Amantzi Pump & Sewerage Engineers	Urgent Repairs/ Strip and Quote
1116137	33 856.00	HSM Amantzi Pump & Sewerage Engineers	Urgent Repairs/ Strip and Quote
1116146	3 214.80	Visser's Ingenieurswerke	Urgent Repairs/ Strip and Quote
1116149	7 045.20	Visser's Ingenieurswerke	Urgent Repairs/ Strip and Quote
1116160	2 088.82	Wyland Enjinherbouers	Urgent Repairs/ Strip and Quote
1116161	2 818.48	Worcester Truck Centre	Urgent Repairs/ Strip and Quote
1116162	2 496.72	Worcester Auto Clinic	Urgent Repairs/ Strip and Quote
1116168	2 223.00	JEC Spares	Urgent Repairs/ Strip and Quote
1116170	2 223.00	JEC Spares	Urgent Repairs/ Strip and Quote
1116201	15 019.94	Speedy	Urgent Repairs/ Strip and Quote
1116211	2 783.54	Orchard Supplies	Urgent Repairs/ Strip and Quote
1116289	4 250.51	Boland Hydraulics	Urgent Repairs/ Strip and Quote
1116298	3 730.08	CBS Worcester	Urgent Repairs/ Strip and Quote
1116297	4 016.48	Autozone	Urgent Repairs/ Strip and Quote
1116296	4 822.20	Boland Hydraulics	Urgent Repairs/ Strip and Quote
1116295	2 642.20	WP Locksmith	Urgent Repairs/ Strip and Quote
1116441	2 436.18	Fulcrum Technologies	
1116472	2 926.93	Dentzone	Urgent Repairs/ Strip and Quote
1116474	3 000.00	Harry Upholstery	Urgent Repairs/ Strip and Quote
1116510	5 630.46	Worcester Brake and Clutch	Urgent Repairs/ Strip and Quote
1116493	3 363.00	Tony's Truck Centre	Urgent Repairs/ Strip and Quote
1116494	2 863.76	Jeffie's Ford	Urgent Repairs/ Strip and Quote
1116504	2 068.08	Ceders Auto Electric	Urgent Repairs/ Strip and Quote
1116475	8 630.20	Supa Quick	Urgent Repairs/ Strip and Quote
1116487	3 225.06	Worc Brake & Clutch	Urgent Repairs/ Strip and Quote
1116489	4 953.30	Hydranco (Pty) Ltd	Urgent Repairs/ Strip and Quote
1116492	4 095.45	Ester Kent Motoring	Urgent Repairs/ Strip and Quote
1116549	3 363.00	Tony's Truck Centre	Urgent Repairs/ Strip and Quote
[46]	329 105.20		Urgent Repairs/ Strip and Quote
1116328	11 746.00	Fire Raiders (Pty) Ltd	
[1]			Insurance
1119619	8117.03	Independent Newspapers Capa	
1119622	6982.23	Media24 Publikasies	Advert/ Publication
1116242	16225.62	Ayand eMbanga Commis	Advert/ Publication
1119841	3511.20	Media24 Publikasies	Advert/ Publication
1119842	3511.20	Media24 Publikasies	Advert/ Publication
1116241	3700.00	Junk Mail Publishing (Pty) Ltd	Advert/ Publication
1119881	5266.80	Media24 Publikasies	Advert/ Publication
1119988	17590.00	Media24 Publikasies	Advert/ Publication
1120199	5776.61	Media24 Publikasies	Advert/ Publication
[9]	70 590.69		Advert/ Publication
TOTAL	3 491 538.78		
[146]			

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BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
DEVIATIONS FOR THE MONTH: JANUARY 2014			
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1115006	3 110.00	Sure Boland	Sole Service Provider in town
1115954	8 375.00	Worcester Minerals	Sole provider
1115953	34 270.00	KFC	Sole provider
1116058	7 210.00	Sure Boland	Sole Service Provider in town
(4)	51 154.00		
1115822	2 250.00	Damas Restaurant	Services urgently required
1115888	18 484.00	HSM Amanz Pump and Sewerage Engineers	Emergency
1115987	15 390.00	Kalliron	Services urgently required
1115955	3 000.00	Kipos Passenger Service	Services urgently required
1115968	57 145.92	Strydom Amature Winders	Services urgently required
1115890	21 557.40	HSM Amanz Pump and Sewerage Engineers	Emergency
1115892	21 329.40	HSM Amanz Pump and Sewerage Engineers	Emergency
1115893	8 276.40	Strydom Amature Winders	Emergency
(8)	148 443.12		
1115788	3 420.00	Roda Valuations Wellington	Impractical to ff a normal proc process
1115990	55 954.52	Balu-Worcester	Impractical to ff a normal proc process
1115623	37 230.00	BP Atlantic	Impractical to ff a normal proc process
1115624	37 230.00	BP Atlantic	Impractical to ff a normal proc process
1115630	55 845.00	BP Atlantic	Impractical to ff a normal proc process
1115631	123 500.00	BP Atlantic	Impractical to ff a normal proc process
1115837	123 547.00	BP Atlantic	Impractical to ff a normal proc process
1115956	55 881.00	BP Atlantic	Impractical to ff a normal proc process
1115957	123 547.00	BP Atlantic	Impractical to ff a normal proc process
1116227	16 063.26	Futurs Security Services	Impractical to ff a normal proc process
1116226	20 465.28	Cougar Security	Impractical to ff a normal proc process
1116225	382 977.34	Global Force Security Services	Impractical to ff a normal proc process
1116228	43 738.90	AC Security	Impractical to ff a normal proc process
1115989	8 285.00	Slabbert, Theron Proses Bedieners	Impractical to ff a normal proc process
1115986	5 040.00	Omega Process Servers	Impractical to ff a normal proc process
1115969	15 960.00	ODS Consultants cc	Impractical to ff a normal proc process
1115644	8 726.70	Actebis 258cc	Impractical to ff a normal proc process
1116095	18 852.58	De Vries De Wet Kroukam	Impractical to ff a normal proc process
1116096	11 617.74	De Vries De Wet Kroukam	Impractical to ff a normal proc process
(19)	1 147 891.42		
1115766	2 240.00	Boela Auto Services	Urgent Repairs/ Strip & Quote
1115765	2 676.40	Vissers Ingenieurswreke	Urgent Repairs/ Strip & Quote
1115764	3 864.60	Vissers Ingenieurswreke	Urgent Repairs/ Strip & Quote
1115615	2 274.30	Tony's Motor Spares	Urgent Repairs/ Strip & Quote
1115617	3 428.99	Berloworld Equipment	Urgent Repairs/ Strip & Quote
1115768	4 993.20	Vissert Ingenieurswreke	Urgent Repairs/ Strip & Quote
1115861	4 876.92	Orchard Supplies	Urgent Repairs/ Strip & Quote
1115824	2 382.60	Vissers Ingenieurswreke	Urgent Repairs/ Strip & Quote
1115828	5 759.28	Orchard Supplies	Urgent Repairs/ Strip & Quote
1115830	4 075.40	Hydrenco (Pty) Ltd	Urgent Repairs/ Strip & Quote
1116013	3 343.00	Boland Mowers	Urgent Repairs/ Strip & Quote
1116022	28 728.00	Springbok Verkoeling	Urgent Repairs/ Strip & Quote
1116040	5 271.59	Worcester Gearbox Centre	Urgent Repairs/ Strip & Quote
1116042	11 995.40	Hydrenco (Pty) Ltd	Urgent Repairs/ Strip & Quote
(14)	85 807.68		
1116060	2 175.00	Church Street Lodge	Accommodation
1115942	4 835.00	Club Mykonos	Accommodation
1116788	17 515.00	Boland Mowers	Insurance
1115988	14 571.38	Diesel Electric	Insurance
1115870	19 937.46	Ayanda Mbanga Communications	Avert/ Publications

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APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1116220	5 465.84	Ayanda Mbananga Communications	Advert/ Publications
[0]	64 289.68		
TOTAL	1 497 695.90		
[61]			
DEVIATIONS FOR THE MONTH: FEBRUARY 2014			
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1116327	3 600.00	FAMSA Boland Overberg	Sole Provider in the region
1116328	3 000.00	FAMSA Boland Overberg	Sole Provider in the region
1116914	16 849.20	Extreme Engineering	sole service provider
1116870	6 800.00	Human Capital Life Coaching	sole service provider
1116346	13 585.43	Genprint	Sole supplier
1116375	3 461.04	TGS Gear Services	Sole supplier
1116316	5 111.81	AAD Truck and Bus	sole service provider
1116376	9 142.80	Strydom Amature Winders	Sole supplier
1116446	16 670.45	Anatech Instruments (Pty) Ltd	Sole supplier
1116674	8 265.00	SSE Cape	Sole supplier
1116678	28 466.76	Umoya Network Solutions	Sole supplier
1116730	7 911.60	Merck (Pty) Ltd	Sole supplier
1116851	13 653.00	Sure Boland	Sole local service provider
1116854	5 740.00	Sure Boland	Sole local service provider
[14]	142 267.09		
1116952	37 286.26	Ayanda Mbananga Communication	Services Urgently needed
1116953	159 133.74	Skillstrain Distribution	Services Urgently needed
1116874	18 448.85	AC Security	Services Urgently needed
1116281	33 630.00	Red Ray Electrical	Services Urgently needed
1116555	16 817.50	Vollex Worcester	Services Urgently needed
1116438	14 882.70	AH Marais and Sons	Services Urgently needed
1116873	3 203.67	Capital Security	Services Urgently needed
1116428	18 445.20	Speedy	Services Urgently needed
1116840	80 381.09	Showtex Events Textiles SA (Pty) Ltd	Services Urgently needed
1116839	10 377.42	Maxal Projects SA (Pty) Ltd	Services Urgently needed
1116836	28 423.40	Extreme Engineering	Services Urgently needed
230066	3 203.67	Capital Security	Services Urgently needed
116426	18 445.20	Speedy	Services Urgently needed
1116360	21 158.40	Fire Control Systems	Services Urgently needed
1116346	21 147.00	Capital Security	Services Urgently needed
11166438	14 882.70	AH Marais and Sons	Services Urgently needed
[15]	499 868.60		Goods urgently needed
1116563	4 748.10	Worcester Truck Centre	Strip and Quote/ Emergency Repairs
1116562	3 363.82	Worcester Truck Centre	Strip and Quote/ Emergency Repairs
1116329	9 519.00	BM Power	Strip and Quote/ Emergency Repairs
1116248	4 560.00	Tony's Motor Spares	Strip and Quote/ Emergency Repairs
1116249	2 599.20	Worcester Gearbox Centre	Strip and Quote/ Emergency Repairs
1116250	3 138.09	Caders Auto Electric	Strip and Quote/ Emergency Repairs
1116251	3 088.12	HD Transmission (Pty) Ltd	Strip and Quote/ Emergency Repairs
1116253	12 882.00	JEC Spares cc	Strip and Quote/ Emergency Repairs
1116254	2 462.70	CBS Worcester	Strip and Quote/ Emergency Repairs
1116256	3 420.00	Tony's Motor Spares	Strip and Quote/ Emergency Repairs
1116257	5 416.58	JEC Spares cc	Strip and Quote/ Emergency Repairs
1116258	2 642.78	Worcester Nissan	Strip and Quote/ Emergency Repairs
1116259	4 841.44	JEC Spares cc	Strip and Quote/ Emergency Repairs
1116260	6 200.00	Worcester Amature Winders and Refrigeration	Strip and Quote/ Emergency Repairs
1116261	3 599.45	JEC Spares cc	Strip and Quote/ Emergency Repairs
1116262	4 640.99	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
1116263	2 009.25	Caders Auto Electric	Strip and Quote/ Emergency Repairs
1116267	66 120.00	Strydom Amature Winders	Strip and Quote/ Emergency Repairs
1116266	3 180.00	Strydom Amature Winders	Strip and Quote/ Emergency Repairs
1116280	2 236.68	Worcester Gearbox Centre	Strip and Quote/ Emergency Repairs
1116313	4 953.30	Midas	Strip and Quote/ Emergency Repairs
1116374	6 315.30	Cutters	Strip and Quote/ Emergency Repairs
1116377	50 695.80	Flab Mechanical Installations	Strip and Quote/ Emergency Repairs
1116378	8 122.50	Flab Mechanical Installations	Inspections to aerators in De Doorns
1116427	19 132.02	AAD Truck and Bus - Worc	Repairs to slip ring
1116428	7 791.90	Worcester Gearbox Centre	Scheduled service to sw14384
1116429	2 595.00	Boela's Auto Services	Strip and Quote/ Emergency Repairs
1116430	4 422.06	JEC Spares cc	Strip and Quote/ Emergency Repairs
1116431	25 934.87	JEC Spares cc	Strip and Quote/ Emergency Repairs
1116432	12 152.40	Worcester Brake and Clutch cc	Strip and Quote/ Emergency Repairs
1116433	26 064.95	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs

BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1116434	22 298.40	Hydranco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1116435	9 519.00	Cutters	Strip and Quote/ Emergency Repairs
1116501	41 175.66	Strydom Amature Winders	Strip and Quote/ Emergency Repairs
1116502	11 807.30	Maxal Projects SA (Pty) Ltd	Strip and Quote/ Emergency Repairs
1116503	10 374.00	Extreme Engineering	Strip and Quote/ Emergency Repairs
1116672	20 520.00	Brandwacht Bespooring	Strip and Quote/ Emergency Repairs
1116675	4 378.11	GRW Service Worcester	Strip and Quote/ Emergency Repairs
1116676	10 090.32	GRW Service Worcester	Strip and Quote/ Emergency Repairs
1116834	35 910.00	Strydom Amature Winders	Strip and Quote/ Emergency Repairs
1116835	3 944.97	Synell (Pty) Ltd	Strip and Quote/ Emergency Repairs
1116774	2 918.40	Worcester Enjiniersentrum	Strip and Quote/ Emergency Repairs
1116797	3 526.18	Cadams Auto Electric	Strip and Quote/ Emergency Repairs
1116798	5 188.20	Hydranco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1116799	14 197.09	Barloworld Equipment	Strip and Quote/ Emergency Repairs
1116800	6 534.18	Orbit Motors Boland	Strip and Quote/ Emergency Repairs
1116805	7 102.71	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
1116806	9 743.58	Worcester Brake and clutch	Strip and Quote/ Emergency Repairs
1116871	6 380.24	Orchard Supplies	Strip and Quote/ Emergency Repairs
1116914	18 648.20	Extreme Engineering	Strip and Quote/ Emergency Repairs
1116938	2 642.52	Worcester Brake and Clutch cc	Strip and Quote/ Emergency Repairs
1116939	2 067.96	Worcester Brake and Clutch cc	Strip and Quote/ Emergency Repairs
1116940	4 237.50	Cutters	Strip and Quote/ Emergency Repairs
1116941	4 127.94	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
[54]	574 502.87		
1116818	6 440.06	M&N Body Works	Insurance
1116866	11 746.01	Fire Rolders Cape (Pty) Ltd	Insurance
1116720	6 384.00	Capital Security	Insurance
1116349	3 504.15	Marais Bakwerke	Insurance
1116919	10 087.73	AI Work Health and Safety	Insurance
[5]	38 161.95		
1116886	53 397.40	BP Atlantic	Impractical to follow the normal proc process
1116895	53 397.40	BP Atlantic	Impractical to follow the normal proc process
1116848	50 708.00	BP Atlantic	Impractical to follow the normal proc process
1116847	34 827.00	BP Atlantic	Impractical to follow the normal proc process
1116596	126 765.00	BP Atlantic	Impractical to follow the normal proc process
1116874	18 448.85	AC Security	Impractical to follow the normal proc process
1116420	8 400.00	Omega Process Server	Impractical to follow the normal proc process
1116421	6 540.00	Siebert en Theron Proses Servers	Impractical to follow the normal proc process
1116420		Omega Process Server	Impractical to follow the normal proc process
1116507	8 880.00	Omega Process Server	Impractical to follow the normal proc process
1115949	6 330.00	Designer Dides	Impractical to follow the normal proc process
230061	2 348.70	Conradie Incorporated	Exceptional case where it is impractical to ff a normal proc process
230162	6 800.00	Human Capital Life Coaching	Impractical to follow the normal proc process
1116857	2 348.70	Conradie Incorporated	Exceptional case where it is impractical to ff a normal proc process
1116809	2 100.00	Muller Terblanche & Boyers	Exceptional case where it is impractical to ff a normal proc process
1116881	3 420.00	Rode and Associates	Exceptional case where it is impractical to ff a normal proc process
[16]	386 608.05		
1116237	3 788.20	Southern Sun Cape sun	Accommodation
1116448	2 467.10	Protea Hotel Knysna	Accommodation
1116452	2 417.10	Protea Hotel Knysna	Accommodation
1116557	9 400.00	Windsor Hotel	Accommodation
1116558	2 874.10	Southern Sun Cape sun	Accommodation
1116852	2 882.16	Protea Hotel OR Tambo	Accommodation
1116853	910.00	Brenton on Sea Chalets	Accommodation
1116902	1 440.00	The Russell Hotel	Accommodation
[6]	26 178.66		
1116449	19 723.14	Media24 Publikasies	Advert
1116450	25 075.00	Media24 Publikasies	Advert

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1116878	3 080.39	Media 24 Publikasies	Advert
1116879	3 246.81	Independent Newspapers	Advert
(4)	51 125.34		
TOTAL	1 716 703.76		
(115)			

DEVIATIONS FOR THE MONTH: MARCH 2014

Order nr.	Amount	Service Provider	Additional Remarks-If necessary
1117052	14 341.20	National Laboratory Association	Sole Provider in the region
1116965	9 462.00	New Horizon Computer Training	Sole Service Provider
1117271	8 391.54	Syntell (Pty) Ltd	Sole Service Provider
1117741	17 500.00	Worcester Compressor Verhuur	Sole supplier
1117717	48 632.89	Fire Raiders (Pty) Ltd	Sole supplier
1117551	45 600.00	Hamilton Hydraulic Services cc	Sole Service Provider
1117064	2 319.00	Proffiba	Sole provider
1116984	21 945.00	New Horizon Computer Training	Sole Service Provider
1117055	5 614.50	Non Pareil Garage (Pty) Ltd	Sole Provider in the region
1117076	3 467.27	Gene Louw Traffic	Sole Provider in the region
1117308	23 422.28	Patch Industrial Supplies & Cons (Pty) Ltd	Sole supplier
230912	5 985.00	Strong Message Consultants	Sole supplier
230911	23 552.40	Farnham Facilitation Services	Sole supplier
230681	3 284.10	Frame (Pty) Ltd	Sole supplier
230655	11 583.80	Frame (Pty) Ltd	Sole supplier
1117700	187 402.74	Patch Industrial Supplies & Cons (Pty) Ltd	Sole supplier
1117701	41 327.28	Anatech Instruments	Sole supplier
1117704	11 039.76	Drager SA	Sole supplier
1117662	23 552.40	Farnham Facilitation Services	Sole supplier
230595	3 467.27	Gene Louw Traffic	Sole Provider in the region
1117301	7 695.00	Fire Raiders Cape (Pty) Ltd	Sole provider
(21)	526 685.43		
1117045	7 803.30	Bouplan	services urgently required
1117835	6 395.50	Quenels Pharmacy	Services Urgently needed
230871	2 500.00	Perrang Taxes	Services Urgently needed
1117042	7 547.99	Babcock	Services Urgently needed
1117552	3 795.00	Jule and Company	Services Urgently needed
1117180	3 050.75	Keap Agri Bedryf Bepark	Goods urgently required
1117172	2 335.40	Capital Security	Goods urgently required
1117322	13 338.00	Rainbow Plantline	Services Urgently needed
1117360	25 184.19	FG Uniforms	Services Urgently needed
1117397	5 360.52	Keap Agri Bedryf Bepark	Goods urgently required
1117441	6 820.00	Barrowplas Recycling	Goods urgently required
1117453	43 314.71	Capital Security	Services Urgently needed
230883	14 580.00	Golden Rewards 1727cc	Services Urgently needed
231199	17 500.00	Worcester Compressor	Services Urgently needed
1117754	45 114.36	HSM Amantzi Pump & Sewerage Engineering	Services Urgently needed
1117755	27 045.28	Keap Agri Bedryf Bepark	Services Urgently needed
(16)	221 805.00		
1117084	8 173.80	Boland Hydraulics	Strip and Quote/ Emergency Repairs
1117095	4 778.88	Boland Hydraulics	Strip and Quote/ Emergency Repairs
1117102	14 015.14	Babcock Equipment	Strip and Quote/ Emergency Repairs
1117502	9 439.20	Penninsula Water Treatment	Strip and Quote/ Emergency Repairs
1117103	5 365.19	Wynland Enjinherbouer	Strip and Quote/ Emergency Repairs
1117104	4 236.19	Wynland Enjinherbouer ?????	Strip and Quote/ Emergency Repairs
1117105	4 236.19	Wynland Enjinherbouer ?????	Strip and Quote/ Emergency Repairs
1117117	4 052.51	Caders Auto Electric	Strip and Quote/ Emergency Repairs
1117118	4 088.67	Orchard Supplies	Strip and Quote/ Emergency Repairs
1117119	5 262.50	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
1117165	7 880.00	Extreme Engineering	Strip and Quote/ Emergency Repairs
1117215	16 165.70	Hydrenco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117216	13 001.80	Hydrenco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117217	15 048.00	Boland Hydraulics	Strip and Quote/ Emergency Repairs
1117265	23 642.46	Mobile Pomp Dienste	Strip and Quote/ Emergency Repairs
1117347	2 379.85	Worcester Auto Clinic	Strip and Quote/ Emergency Repairs
1117348	2 734.58	Worcester Auto Clinic	Strip and Quote/ Emergency Repairs
1117367	8 333.40	Vissers Ingenieurswerke	Strip and Quote/ Emergency Repairs
1117382	5 563.20	Extreme Engineering	Strip and Quote/ Emergency Repairs
1117420	3 805.15	Cutters	Strip and Quote/ Emergency Repairs
1117421	4 389.30	Cutters	Strip and Quote/ Emergency Repairs
1117422	35 568.00	Worcester Ingenieur	Strip and Quote/ Emergency Repairs
1117425	8 093.41	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1117567	4 531.50	Cutters	Strip and Quote/ Emergency Repairs
1117697	18 146.36	AAO Truck and Bus - Work	Strip and Quote/ Emergency Repairs
1117694	8 753.10	Hydrexco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117815	188 319.78	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117818	45 832.16	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117816	186 948.09	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117817	211 839.42	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117567	4 531.50	Cutters	Strip and Quote/ Emergency Repairs
[31]	678 253.15		
1117178	33 600.00	Distinctive Choice 1136	Insurance
1116984	18 950.00	Distinctive Choice 1136	Insurance
1117391	2 303.71	Patch Industrial Supplies (Pty) Ltd	Insurance
1117053	71 415.29	Vortex Cape Town	Insurance
[4]	126 269.00		
1117082	77 202.51	Baiju Worcester	Impractical to follow the normal proc process
1117080	4 200.00	SM Consultants	Impractical to follow the normal proc process
1117364	71 519.60	Conradie Incorporated	Impractical to follow the normal proc process
1117266	4 780.00	SM Consultants	Impractical to follow the normal proc process
1117269	5 915.00	Slabert Theron & Partners	Impractical to follow the normal proc process
1117314	10 080.00	Omega Process Servers	Impractical to follow the normal proc process
230592	198 000.00	Select A Skill cc	Exceptional case where it is impractical to fit a normal proc process
1117385	180 576.00	Mulier Terblanche & Beyers	Impractical to follow the normal proc process
1117284	43 636.90	AC Security	Impractical to follow the normal proc process
1117237	53 379.00	BP Atlantic	Impractical to follow the normal proc process
1117240	59 310.00	BP Atlantic	Impractical to follow the normal proc process
1117241	131 654.80	BP Atlantic	Impractical to follow the normal proc process
1117760	30 316.06	BP Atlantic	Impractical to follow the normal proc process
1117751	48 165.00	BP Atlantic	Impractical to follow the normal proc process
1117824	40 620.00	BP Atlantic	Impractical to follow the normal proc process
1117825	134 933.70	BP Atlantic	Impractical to follow the normal proc process
1117826	25 380.00	BP Atlantic	Impractical to follow the normal proc process
1117827	54 837.00	BP Atlantic	Impractical to follow the normal proc process
1117533	101 945.00	Andrews Watt & Nel	Impractical to follow the normal proc process
230488	69 238.37	Global Force Security	Exceptional case where it is impractical to fit a normal proc process
230470	351 320.15	Global Force Security	Exceptional case where it is impractical to fit a normal proc process
230468	71 489.23	Future Security Services	Exceptional case where it is impractical to fit a normal proc process
1117366	8 260.00	Omega Process Servers	Impractical to follow the normal proc process
1117425	73 009.95	Baiju Worcester	Exceptional case where it is impractical to fit a normal proc process
1117402	196 000.00	Select A Skill cc	Impractical to follow the normal proc process
1117403	3 640.00	Slabert Theron & Partners	Impractical to follow the normal proc process
1117436	32 339.16	Bradley Conradie Attorneys	Impractical to follow the normal proc process
230915	19 116.66	Ayanda Mbanga Communications	Impractical to follow the normal proc process
1117460	12 273.24	De Vries De Wet Krouwkam	Impractical to follow the normal proc process
1117461	4 371.90	De Vries De Wet Krouwkam	Impractical to follow the normal proc process
1117481	12 180.00	SM Consultants	Impractical to follow the normal proc process
1117562	23 552.40	Faranani Facilitation Services	Impractical to follow the normal proc process
1117719	21 013.62	Ayanda Mbanga Communications	Impractical to follow the normal proc process
[33]	2 171 137.25		
1117108	3 700.00	Media24 Publikasies	Advert
1117109	1 404.48	Media24 Publikasies	Advert
1117110	2 106.72	Media24 Publikasies	Advert
1117186	4 329.08	Independent Newspapers Cape	Advert
1117187	2 464.32	Media24 Publikasies	Advert
1117280	6 320.16	Media24 Publikasies	Advert
1117281	3 511.20	Media24 Publikasies	Advert

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1117282	3 160.08	Media24 Publikasies	Advert
1117433	4 329.08	Independent Newspapers Cape	Advert
1117434	2 053.60	Media24 Publikasies	Advert
1117559	4 797.99	Media24 Publikasies	Advert
1117676	5 411.35	Independent Newspapers Cape	Advert
1117677	2 875.03	Media24 Publikasies	Advert
(12)	46 483.09		
1117089	3 160.80	Road Lodge Randburg	Accommodation
1117176	2 457.00	Bayview Hotel	Accommodation
1117177	2 290.00	Clanwilliam Lodge	Accommodation
1117213	34 318.05	Southern Sun Cape Sun	Accommodation
1117278	2 190.00	Church Street Lodge	Accommodation
1117459	3 900.00	The Dunes Resort	Accommodation
1117674	3 040.00	Belvisia Lodge/Harberg	Accommodation
(7)	51 355.85		
TOTAL	4 035 878.77		
(124)			

DEVIATIONS FOR THE MONTH: APRIL 2014

Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1117888	2 347.26	Jolo Tanks	Sole Provider in the region
1117880	18 146.36	AAD Truck and Bus - Worcester	Sole Provider in the region
1117886	6 302.88	Fire Raiders (Pty) Ltd	Sole Provider in the region
1117929	6 651.90	Vision Elevators	Sole supplier
1117844	19 622.50	SSE Cape	Sole supplier
1117948	20 000.00	Discover travel Spectrum (Pty) Ltd	Sole supplier
1117972	4 488.75	Logo Clothing	Sole supplier
1117888	6 568.16	Worcester Nissan	Sole service provider
1118078	3 277.50	Formis Media Independent	Sole supplier
1118118	459 558.80	Pragma Products (Pty) Ltd	Sole supplier
1118273	2 262.44	CSX Customer Services	Sole supplier
1117846	5 215.50	Capital Security	Sole supplier
1118301	4 400.00	Sure Boland	Sole supplier
1118408	2 111.28	AAD Truck and Bus - Worc	Sole supplier
1118584	46 660.20	Fire Raiders (Pty) Ltd	Emergency
1118202	550 000.00	Durabump cc	Sole Provider in the region
1118149	12 000.00	De Kock Lloyd Eendomsaardeur	Sole provider
1118498	4 997.50	Boland Sports cc	Sole supplier
1117835	6 395.50	Quenets Pharmacy	Sole supplier
(18)	1 160 904.63		
1118186	10 573.50	Breunier Kommunikasie	Services Urgently needed
1117943	29 424.54	TGS Gear Services	Services Urgently needed
1117971	2 850.00	Beulah Funerals	Services Urgently needed
1118008	23 370.00	USA Drilling	Services Urgently needed
1118249	180 120.00	Rainbow Plinthine	Services Urgently needed
1118498	27 660.00	Beirwplas Recycling cc	Services Urgently needed
(6)	274 018.04		
1117847	22 184.40	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1117856	6 568.16	Worcester Nissan	Strip and Quote/ Emergency Repairs
1117867	3 591.00	Orchard Supplies	Strip and Quote/ Emergency Repairs
1117869	22 572.00	Boland hydraulics	Strip and Quote/ Emergency Repairs
1117870	31 297.30	Orbit Boland	Strip and Quote/ Emergency Repairs
1117871	3 296.39	Worcester Auto Clinic	Strip and Quote/ Emergency Repairs
1117872	6 850.00	Harry Upholtery	Strip and Quote/ Emergency Repairs
1117873	4 080.00	Harry Upholtery	Strip and Quote/ Emergency Repairs
1117874	3 998.44	Orbit Boland	Strip and Quote/ Emergency Repairs
1117876	2 267.01	Orchard Supplies	Strip and Quote/ Emergency Repairs
1117877	5 301.00	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1117878	3 651.28	Speedy	Strip and Quote/ Emergency Repairs
1117879	3 544.73	Jefees Ford	Strip and Quote/ Emergency Repairs
1117881	10 463.60	Boland hydraulics	Strip and Quote/ Emergency Repairs
1117882	3 876.00	Worcester In/Insentrum	Strip and Quote/ Emergency Repairs
1117883	2 422.50	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1117884	5 985.00	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1117885	2 314.20	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1117887	6 476.20	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1117888	4 147.32	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1117889	5 616.46	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1117890	4 495.00	Autozone	Strip and Quote/ Emergency Repairs
1117891	12 500.00	Autozone	Strip and Quote/ Emergency Repairs
1117892	4 160.00	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1117941	11 023.80	Feb Mechanical Installations cc	Strip and Quote/ Emergency Repairs
1117942	5 107.20	JEC Spares	Strip and Quote/ Emergency Repairs
1117945	3 354.56	JEC Spares	Strip and Quote/ Emergency Repairs
1117946	3 819.00	Vissers Inenieurswerke	Strip and Quote/ Emergency Repairs
1118337	6 707.16	Orbit Boland	Strip and Quote/ Emergency Repairs
1118329	7 755.05	Cutters	Strip and Quote/ Emergency Repairs
1118330	10 365.05	JEC Spares	Strip and Quote/ Emergency Repairs
1118331	2 210.39	Speedy	Strip and Quote/ Emergency Repairs
1118327	3 733.50	Worcester Gearbox Centre	Strip and Quote/ Emergency Repairs
1118406	3 040.38	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1118407	73 755.00	Hydrexco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1118462	37 068.24	Strydom Amature Winders	Strip and Quote/ Emergency Repairs
1118478	43 520.64	HSM Amanz Pump and Sewerage Engineerscc	Strip and Quote/ Emergency Repairs
1118479	13 641.24	HSM Amanz Pump and Sewerage Engineerscc	Strip and Quote/ Emergency Repairs
1118480	31 094.64	HSM Amanz Pump and Sewerage Engineerscc	Strip and Quote/ Emergency Repairs
1118482	48 605.04	HSM Amanz Pump and Sewerage Engineerscc	Strip and Quote/ Emergency Repairs
1118484	24 625.99	HSM Amanz Pump and Sewerage Engineerscc	Strip and Quote/ Emergency Repairs
1118486	8 048.40	Strydom Amature Winders	Strip and Quote/ Emergency Repairs
1118467	49 865.06	HSM Amanz Pump and Sewerage Engineerscc	Strip and Quote/ Emergency Repairs
[43]	569 097.33		
1118409	4 278.06	Audensberg Toyota	Strip and Quote/ Emergency Repairs
1118410	2 185.60	Cutters	Strip and Quote/ Emergency Repairs
1118411	2 166.00	Orchard Supplies	Strip and Quote/ Emergency Repairs
1118412	6 640.00	Springbok Verkoefing	Strip and Quote/ Emergency Repairs
1118404	3 250.00	Distinctive Choices	Insurance
1118523	47 579.00	BP Atlantic	Impractical to follow the normal proc process
1118574	47 579.00	BP Atlantic	Impractical to follow the normal proc process
1117987	6 750.00	dra Abel & Muller	Impractical to follow the normal proc process
1118131	185 824.00	Muller terblanche and Beyers	Impractical to follow the normal proc process
1118271	15 820.00	QDS Consultants cc	Impractical to follow the normal proc process
1118010	264 907.91	Global Force Security Services	Exceptional case where it is impractical to ff a normal proc process
1117926	44 477.10	AC Security	Exceptional case where it is impractical to ff a normal proc process
1117927	218 545.20	Global Force Security Services	Exceptional case where it is impractical to ff a normal proc process
1117928	71 335.45	Global Force Security Services	Exceptional case where it is impractical to ff a normal proc process
1118235	62 474.80	Global Force Security Services	Exceptional case where it is impractical to ff a normal proc process
1118313	8 190.00	Slabbert and Iheron Process Bedieners	Impractical to follow the normal proc process
1118106	6 090.00	Slabbert and Iheron Process Bedieners	Impractical to follow the normal proc process
1118302	48 818.06	Belyu-Worcester	Impractical to follow the normal proc process
1118311	8 680.00	Omega Process Servers	Impractical to follow the normal proc process
1118317	8 400.00	Omega Process Servers	Impractical to follow the normal proc process
1118318	9 380.00	SM Consultants cc	Impractical to follow the normal proc process
1118500	157 320.00	Loxton Irrigation (Pty) Ltd	Extension of order 1114815
1118568	8 180.00	Human Life Capital Life Coaching	Impractical to follow the normal proc process
[23]	1 249 670.22		
1117922	3 511.20	Media24 Publications	Advert/ Publications
1117924	3 511.20	Media24 Publications	Advert/ Publications
1118319	4 329.03	Independent Newspapers	Advert/ Publications
1118320	2 053.60	Media 24	Advert/ Publications
1118497	11 381.76	Sunday Times	Advert/ Publications
1117988	15 322.74	Ayanda Mzungu Communications	Advert/ Publications
[6]	40 109.58		
TOTAL	3 313 898.80		
[90]			
DEVIATIONS FOR THE MONTH: MAY 2014			
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1118886	60 000.00	Raba Bestuurskool	Sole Provider in the region
1118990	13 884.32	SABS Commercial Soc Ltd	Sole Provider
1119029	4 357.00	Sure Boland Tours	Sole supplier
1119180	3 636.50	Worcester Minerals	Sole supplier
1119181	3 838.00	Boland Sports cc	Sole supplier

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DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1119132	28 605.33	Anatech Instruments (Pty) Ltd	Sole supplier
1119148	2 850.00	Boland Sports cc	Sole supplier
1119318	27 714.62	Specialised Industrial Distribution	Sole supplier
1119193	28 728.00	Fire Raiders (Pty) Ltd	Sole supplier
1119194	15 675.00	Kaltron	Sole supplier
1118675	18 684.60	Bytes Systems Intergration	Sole supplier
1118690	4 171.04	Windeed Systems	Sole supplier
1118761	3 792.00	Maxal Projects SA (Pty) Ltd	Sole supplier
1118790	11 264.34	CSX Customer Services	Sole supplier
1118793	6 037.44	Fire Raiders (Pty) Ltd	Sole supplier
1118795	2 217.30	Vision Elevators	Sole supplier
1118803	2 028.20	Jaffe's Ford	Sole supplier
1119242	10 413.29	SABS Commercial Soc Ltd	Sole supplier
1119266	6 944.06	Orbit Motors Boland (Pty) Ltd	Sole supplier
1119287	8 832.72	Audensberg Toyota	Sole supplier
1119356	3 078.00	Boland Badge and Engraving	Sole supplier
1119373	12 643.17	Pragma Products (Pty) Ltd	Sole supplier
1119374	155 571.24	Pragma Products (Pty) Ltd	Sole supplier
1119375	83 711.34	Pragma Products (Pty) Ltd	Sole supplier
1118388	9 758.40	Idexx Laboratories	Sole supplier
[25]	528 437.91		
1119276	4 132.50	SSE Cape	Strip and Quote/ Emergency Repairs
1119269	3 816.00	Speedy	Strip and Quote/ Emergency Repairs
1119267	2 733.72	Worcester Brake and clutch	Strip and Quote/ Emergency Repairs
1118605	18 647.80	JEC Spares cc	Strip and Quote/ Emergency Repairs
1118804	4 252.43	Boela Auto Repairs	Strip and Quote/ Emergency Repairs
1118802	15 101.07	Worcester Truck Centre	Strip and Quote/ Emergency Repairs
1118800	5 684.04	Orchard Supplies	Strip and Quote/ Emergency Repairs
1118799	20 938.22	Worcester Truck Centre	Strip and Quote/ Emergency Repairs
1118651	2 029.20	Visser's Ingenieurswerke	Strip and Quote/ Emergency Repairs
1118764	12 084.00	Strydom's Armature and Winders	Strip and Quote/ Emergency Repairs
1118948	22 982.97	Worcester Gearbox Center	Strip and Quote/ Emergency Repairs
1119031	2 280.00	Winterbach Broers	Strip and Quote/ Emergency Repairs
1118999	18 899.36	HSM Amarel Pump and Sewerage Engineers cc	Strip and Quote/ Emergency Repairs
1119023	10 434.99	AAD Truck and Bus -Worcester	Strip and Quote/ Emergency Repairs
1119024	4 884.85	Caders Auto Electric	Strip and Quote/ Emergency Repairs
1119049	34 017.60	Fire Raiders (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119068	14 634.40	Hydrenco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119157	15 361.50	Non-Parrel Garage	Strip and Quote/ Emergency Repairs
1118806	2 348.63	Worcester Auto Clinic	Strip and Quote/ Emergency Repairs
1119177	32 534.91	Non-Parrel Garage	Strip and Quote/ Emergency Repairs
1119070	4 012.80	Breerivier Kommunikasie	Strip and Quote/ Emergency Repairs
1119093	10 434.99	AAD Truck and Bus -Worcester	Strip and Quote/ Emergency Repairs
1119158	81 769.92	HSM Amarel Pump and Sewerage Engineers cc	Strip and Quote/ Emergency Repairs
1119097	2 150.88	Worcester Brake and clutch	Strip and Quote/ Emergency Repairs
1119058	2 047.44	Worcester Brake and clutch	Strip and Quote/ Emergency Repairs
1119099	22 164.80	Hydrenco (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119100	4 822.78	Caders Auto Electric	Strip and Quote/ Emergency Repairs
1119349	2 998.20	CS Traffic Engineering & Consultant	Strip and Quote/ Emergency Repairs
1118705	4 474.50	CS Traffic Engineering & Consultant	Strip and Quote/ Emergency Repairs
1118713	10 284.20	cutters	Strip and Quote/ Emergency Repairs
1118747	18 069.00	Boland Gearbox Centre	Strip and Quote/ Emergency Repairs
1118748	3 519.18	Worcester Brake and clutch	Strip and Quote/ Emergency Repairs
1118749	3 570.57	Speedy	Strip and Quote/ Emergency Repairs
1118963	7 918.44	Emerald Infrastructure Solutions	Strip and Quote/ Emergency Repairs
1119071	2 929.80	Extreme Engineering	Strip and Quote/ Emergency Repairs
[35]	426 873.69		
1119376	60 498.00	BP Atlantic	Impractical to follow the normal proc process
1119121	60 498.00	BP Atlantic	Impractical to follow the normal proc process
1118955	51 006.15	BP Atlantic	Impractical to follow the normal proc process
1118954	127 807.00	BP Atlantic	Impractical to follow the normal proc process
1118940	60 498.00	BP Atlantic	Impractical to follow the normal proc process
1118843	64 376.00	BP Atlantic	Impractical to follow the normal proc process
1118842	40 782.00	BP Atlantic	Impractical to follow the normal proc process
1119116	26 500.00	Bronwin Meter Reading and Cleaning	Impractical to follow the normal proc process
1119106	2 982.50	Capital Security	Impractical to follow the normal proc process
1118831	70 646.36	Future Security Services	Impractical to follow the normal proc process
1118794	2 335.40	Capital Security	Impractical to follow the normal proc process
1118712	24 770.00	Elitab Shortles Prokureurs	Impractical to follow the normal proc process
1118711	57 000.00	Pricewaterhouse Coopers	Impractical to follow the normal proc process
1118860	22 844.86	Corvadi Incorporated	Impractical to follow the normal proc process

BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1118868	3 718.95	AC Security	Impractical to follow the normal proc process
232544	2 103.30	De Vries, De Wel & Kroukam	Impractical to follow the normal proc process
232530	2 992.50	Capital Security	Impractical to follow the normal proc process
1118602	382 977.34	Global Force Security Services	Impractical to follow the normal proc process
1118653	70 680.00	ODS Consultants cc	Impractical to follow the normal proc process
1118880	8 400.00	Omega Process Servers	Exceptional case where it is impractical to ff a normal proc process
1118892	10 600.00	Omega Process Servers	Exceptional case where it is impractical to ff a normal proc process
1118861	8 400.00	Omega Process Servers	Exceptional case where it is impractical to ff a normal proc process
1118882	5 480.00	Omega Process Servers	Exceptional case where it is impractical to ff a normal proc process
1118140	7 700.00	Omega Process Servers	Exceptional case where it is impractical to ff a normal proc process
1118141	6 470.00	Slabbert and Theron Process Servers	Impractical to follow the normal proc process
1118392		Omega Process Servers	Exceptional case where it is impractical to ff a normal proc process
1119329	63 865.15	Balju-Worcester	Exceptional case where it is impractical to ff a normal proc process
1119399	6 160.00	Slabbert and Theron Process Servers	Exceptional case where it is impractical to ff a normal proc process
1119410	639 391.19	Global Force Security Services	Exceptional case where it is impractical to ff a normal proc process
1119411	48 749.10	AC Security	Exceptional case where it is impractical to ff a normal proc process
(30)	1 832 221.90		
1119176	3 299.72	National Auto Glass	Insurance
1118792	41 905.40	Big Box Containers (Pty) Ltd	Services urgently required
1118936	6 270.72	MAN Engineering Services	Services urgently required
1119185	2 800.00	TS Bushwana Taxis	Services urgently required
11190771	2 929.80	Extreme Engineering	Services urgently required
1119112	2 700.00	J Ntutu System Hiring Services	Services urgently required
1118839	4 500.00	J Ntutu System Hiring Services	Services urgently required
1118826	2 500.00	Perrang Taxis	Services urgently required
1119111	2 400.00	J Ntutu System Hiring Services	Services urgently required
1119110	2 600.00	DJ X-Zito	Services urgently required
1118836	6 700.00	DJ X-Zito	Services urgently required
1119355	2 500.00	DJ X-Zito	Services urgently required
1119109	3 600.00	TG Mayeki Taxi Services	Services urgently required
1119103	2 992.50	Capital Security	Services urgently required
1119159	19 820.54	Keltron	Services urgently required
1119185	2 800.00	TS Bushwana Taxis	Services urgently required
1118789	4 500.00	Inyameko Trading 230cc	Services urgently required
1118797	2 400.00	TG Mayeki Taxi Services	Services urgently required
(17)	112 719.96		
1118832	14 227.20	Sunday Times	Adverts/ Publications
1118840	4 107.19	Media24 Publikasies	Adverts/ Publications
1118841	6 493.62	Independent Newspapers	Adverts/ Publications
1119034	2 500.02	Media24 Publikasies	Adverts/ Publications
1119102	6 320.16	Media24 Publikasies	Adverts/ Publications
1119174	6 331.55	Media24 Publikasies	Adverts/ Publications
1119182	4 329.08	Independent Newspapers	Adverts/ Publications
1119183	3 285.75	Media24 Publikasies	Adverts/ Publications
1119243	2 984.52	Media24 Publikasies	Adverts/ Publications
1119353	4 620.59	Media24 Publikasies	Adverts/ Publications
1119354	5 218.24	Independent Newspapers	Adverts/ Publications
(11)	59 417.92		
1119184	11 600.00	JR Accommodation	Accommodation
1119030	17 172.00	Kalahari Sands Hotel And Casino	Accommodation
1119263	3 120.00	Capetown Hotel	Accommodation
1119416	2 600.00	The Lord Miner Hotel	Accommodation
(4)	34 692.00		
TOTAL	2 988 663.00		
(123)			
DEVIATIONS FOR THE MONTH: JUNE 2014			

BREEDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

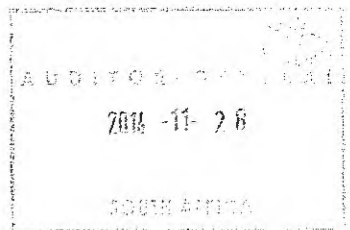
Order nr.	Amount	Service Provider	Reason
Order nr.	Amount	Service Provider	Additional Remarks-if necessary
1119500	2 217.30	Vision Elevators	Sole provider
1119888	8 018.60	Draper SA (Pty) Ltd	Sole provider
1119899	151 200.00	University of Stellenbosch	Sole provider
1119913	29 571.60	TGS Gear Services	Sole provider
1119927	4 271.01	Spectrum Transcription Services cc	Sole provider
1119972	4 160.00	Boland Sports	Sole provider
1120034	108 878.78	Syntel (Pty) Ltd	Sole provider
1120139	2 502.38	Agrico	Sole provider
1120143	3 600.00	Sure Boland	Sole provider
1120202	7 904.89	Windeed Systems	Sole provider
1120257	3 367.60	Tata Worcester	sole service provider in Worcester
1120258	5 178.76	Fire Raiders (Pty) Ltd	sole service provider
1120259	5 081.49	Fire Raiders (Pty) Ltd	sole service provider
1120260	2 496.37	Orbit Motors Boland (pty) Ltd	sole service provider
1120266	5 680 603.79	ABB South Africa	sole service provider in Worcester
1120307	98 040.00	The Valuator Group	sole supplier
1119454	3 833.89	Jaffes Ford	sole supplier
1119641	11 400.00	Jan Palm Consulting Engineers	sole service provider in Worcester
1119657	7 157.08	AAD Truck and Bus - Worcester	sole provider Nationally
1119681	2 054.99	Audensberg Toyota	sole service provider in Worcester
1119671	63 812.00	Umoye Software	sole service provider in Worcester
1119701	72 276.00	Industrial Safety services	sole supplier
1120283	3 306.00	Winterbach Broers	sole supplier
1120310	47 402.34	ESRI South Africa	sole service provider in De Doorns
	147 097.75		sole provider
[24]	6 485 213.84	Willels Grandverskuiwing	sole service provider within the Worcester municipal area with the needed combo
1119660	2 760.02	Agrico (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119659	5 124.30	Boland Hydraulics	Strip and Quote/ Emergency Repairs
1119658	2 473.80	Worcester Enginecentrum	Strip and Quote/ Emergency Repairs
1120203	2 400.00	Henry Upholstery	Strip and Quote/ Emergency Repairs
1119513	5 748.80	Cutters	Strip and Quote/ Emergency Repairs
1119514	5 461.40	Cutters	Strip and Quote/ Emergency Repairs
1119516	6 625.68	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
1119518	2 507.89	Orbit Motors Boland	Strip and Quote/ Emergency Repairs
1119531	9 849.85	TFM Transstech	Strip and Quote/ Emergency Repairs
233093	8 014.20	Extreme Engineering	Strip and Quote/ Emergency Repairs
1119575	5 221.00	Extreme Engineering	Strip and Quote/ Emergency Repairs
1119559	9 582.84	Maxal Projects SA (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119843	4 588.50	Boland Hoeddrucksulle	Strip and Quote/ Emergency Repairs
1119854	4 444.00	Boland Mowers	Strip and Quote/ Emergency Repairs
1119855	5 275.08	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
1119856	4 145.90	Cutters	Strip and Quote/ Emergency Repairs
1119857	3 566.49	AAD Truck and Bus - Worc	Strip and Quote/ Emergency Repairs
1119858	2 622.00	Boland Gearbox Centre	Strip and Quote/ Emergency Repairs
1119859	11 786.27	Agrico (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119863	7 524.00	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1119864	3 519.18	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1119865	6 477.95	JEC Spares	Strip and Quote/ Emergency Repairs
1119866	2 694.70	Worcester Nissan	Strip and Quote/ Emergency Repairs
1119867	2 553.67	Frank Vos Motors	Strip and Quote/ Emergency Repairs
1119868	5 563.32	JEC Spares	Strip and Quote/ Emergency Repairs
1119872	2 811.96	JEC Spares	Strip and Quote/ Emergency Repairs
1119926	3 154.95	Fire Raiders (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119982	6 564.70	Orbit Motors Boland	Strip and Quote/ Emergency Repairs
1119963	3 510.99	JEC Spares	Strip and Quote/ Emergency Repairs
1119964	4 824.10	Ceders Auto Electric	Strip and Quote/ Emergency Repairs
1119965	2 445.07	Worcester Auto Clinic	Strip and Quote/ Emergency Repairs
1119966	15 998.04	Worcester Nissan	Strip and Quote/ Emergency Repairs
1120028	44 180.05	Babcock Equipment	Strip and Quote/ Emergency Repairs
1120116	3 220.72	CBS Worcester	Strip and Quote/ Emergency Repairs
1120119	5 130.00	Auto Repair Import (Pty) Ltd	Strip and Quote/ Emergency Repairs
1120120	2 764.72	Jaffes Ford	Strip and Quote/ Emergency Repairs
1120140	2 267.01	Orchard Supplies	Strip and Quote/ Emergency Repairs
1120141	5 832.24	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1119906	23 713.25	WM Spilhaus Hexvalle BK	Strip and Quote/ Emergency Repairs
1120273	4 868.95	Spectrum Communications (Pty) Ltd	Strip and Quote/ Emergency Repairs
1119860	10 290.00	Boela's Auto Repairs	Strip and Quote/ Emergency Repairs
1119861	5 494.80	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
1119862	6 156.00	Worcester Brake and Clutch	Strip and Quote/ Emergency Repairs
[43]	283 658.58		Strip and Quote/ Emergency Repairs

BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1120293	9 918.00	Breerivier Kommunikasie	Impractical to follow the normal proc process
1120287	3 500.00	Terence Harker Architekt	Impractical to follow the normal proc process
1119890	10 887.54	Avis Van Rental	Impractical to follow the normal proc process
1119884	75 240.00	Muller Terblanche & Beyers	Impractical to follow the normal proc process
1119496	7 200.00	Muller Terblanche & Beyers	Impractical to follow the normal proc process
1119806	8 718.28	Werksmans Incorporated	Impractical to follow the normal proc process
1119626	133 558.32	BP Atlantic	Impractical to follow the normal proc process
1119627	60 498.00	BP Atlantic	Impractical to follow the normal proc process
1119817	57 609.20	BP Atlantic	Impractical to follow the normal proc process
1120129	52 896.00	BP Atlantic	Impractical to follow the normal proc process
1120130	56 863.20	BP Atlantic	Impractical to follow the normal proc process
1120131	22 781.54	BP Atlantic	Impractical to follow the normal proc process
1120142	129 914.98	BP Atlantic	Impractical to follow the normal proc process
1120285	50 179.60	BP Atlantic	Impractical to follow the normal proc process
1120286	63 643.08	BP Atlantic	Impractical to follow the normal proc process
1118808	38 754.00	JJ Beyers and Venote	Impractical to follow the normal proc process
1119936	10 920.00	Omega Process Servers	Impractical to follow the normal proc process
1120012	19 500.00	Traffic Management Technology	Impractical to follow the normal proc process
1120037	14 560.00	SM Consultants	Impractical to follow the normal proc process
1120108	6 315.60	V & S Verkoeling	Impractical to follow the normal proc process
1119486	7 200.00	Muller Terblanche & Beyers	Impractical to follow the normal proc process
1119494	38 480.00	Transnet	Exceptional case where it is impractical to fit a normal proc process
1119840	89 704.88	HSM Amanz Pump & Sewerage Engineers	Exceptional case where it is impractical to fit a normal proc process
1120156	48 884.98	Witna Roux Attorneys	Exceptional case where it is impractical to fit a normal proc process
1120158	10 360.00	SM Consultants	Impractical to follow the normal proc process
1120159	6 055.00	Stabbert en Theron Proses Bedieners	Impractical to follow the normal proc process
1120306	44 339.34	AC Security	Impractical to follow the normal proc process
(27)	1 064 362.40		
1120064	36 941.40	Capital Security	Insurance
1119801	2 650.00	Breerivier Kommunikasie	Insurance
1119800	14 278.93	Breerivier Kommunikasie	Insurance
1120077	33 863.38	Breerivier Kommunikasie	Insurance
1120078	9 848.68	CSS Tirisano Computer Systems (Pty) Ltd	Insurance
1119633	21 685.00	Tellyfonics	Insurance
1119635	21 685.00	Tellyfonics	Insurance
1119637	8 470.20	Cernitech (Pty) Ltd	Insurance
1119638	21 227.94	Rapid Instrumentation cc	Insurance
1119732	14 091.95	Boland Skrybohoefers	Insurance
1119733	19 645.86	Masjienburo	Insurance
1119734	17 196.58	Diesel Electric	Insurance
1119735	5 145.00	Leaders Meubelbedieners	Insurance
1119736	3 895.00	Quenets Pharmacy	Insurance
1119800	14 278.93	Breerivier Kommunikasie	Insurance
(15)	244 905.83		
1119468	5 700.00	Beirwipes Recycling cc	Services urgently required
1119765	2 500.00	Perrang M	Services urgently required
1119887	21 768.30	Fire Control Systems	Services urgently required
1119880	2 827.20	De La Rosa Trailers & Engineers	Services urgently required
1119891	35 374.20	HSM Amanz Pump and Sewerage Engineers	Services urgently required
1119991	4 375.00	Curtain & Linen Centre	Services urgently required
1119955	2 200.00	A Kamem Transport	Services urgently required
1119994	5 625.00	Tony's Truck Centre (Pty) Ltd	Services urgently required
1120124	2 300.00	A Kamem Transport	Services urgently required
1120217	5 150.00	Damas restaurant	Services urgently required
1120200	15 289.00	Tellyfonics	Services urgently required
1119576	8 014.20	Extreme Engineering	Services urgently required
1119621	4 104.00	Strand Tool and Toilet Hire	Services urgently required
1119659	658 093.50	Iron Meter Solutions	Services urgently required
1119801	2 650.00	Breedenet (Pty) Ltd	Services urgently required
1119998	28 088.46	Logo Clothing	Services urgently required
1119999	21 176.64	Logo Clothing	Services urgently required
1120012	5 625.01	CW Towing Services	Services urgently required
1120030	18 500.00	The Kokkerboom Restaurant	Services urgently required
1120212	5 150.00	Damas restaurant	Services urgently required
1120214	15 000.00	TH Traders	Services urgently required
(21)	869 510.51		
1119619	8 117.03	Independent Newspapers Cape	Advert



BREDE VALLEY MUNICIPALITY

APPENDIX K

DEVIATIONS FOR THE MONTH: JULY 2013

Order nr.	Amount	Service Provider	Reason
1119620	722.08	Media24 Publikasies	Advert
1119622	6 982.23	Media24 Publikasies	Advert
1119841	3 511.20	Media24 Publikasies	Advert
1119842	3 511.20	Media24 Publikasies	Advert
1119881	5 266.80	Media24 Publikasies	Advert
1119888	17 500.00	Media24 Publikasies	Advert
1120199	5 776.61	Media24 Publikasies	Advert
[8]	51 387.16		Advert
1119442	2 140.00	Protea Hotel Mosselbay & Gama	Accommodation
1119785	3 519.39	Protea Hotel Typer Valley	Accommodation
1119815	2 250.00	Church Street Lodge	Accommodation
[3]	7 809.39		Accommodation
	9 006 947.81		
TOTAL	34 088 007.67		
[142]			
Deviations for the 2013 2014 financial year - order cancelled at year end and also not yet paid:			
1110976	2 653.46	Orchard Suppliers	Urgent Repairs/ Strip & Quote
1111049	6 078.63	Worcester Nissan	Sole agent in Worcester
1110914	6 671.18	A April Boukontrakteur	Insurance
1111349	52 440.00	Rainbow Developments	Services urgently required
1111468	3 353.00	CW Mowers	Urgent Repairs/ Strip & Quote
1111499	2 652.59	Technologies Acceptance	Services urgently required
1112373		Orchard Suppliers	Sole service provider in the De Doorns town
1112669	3 353.00	Boland Mowers	Urgent Repairs/ Strip and Quote
1113956	51 094.81	Global Force Security Services	Impractical to follow a normal proc process
1115473	5 328.41	AAD truck & bus	Sole local service provider
1116106	3 420.00	Rode & Associates	Services urgently required
1114936	15 980.00	ODS Consultants	Impractical to follow a normal proc process
1116678		Umoya Network Solutions	Sole supplier
1116280	2 236.68	Worcester Gearbox Centre	Strip and Quote/ Emergency Repairs
1116435	9 619.00	Cutters	Strip and Quote/ Emergency Repairs
230596	3 467.27	Gene Low Traffic	Sole Provider in the region
1117102	14 015.14	Babcock Equipment	Strip and Quote/ Emergency Repairs
1117105	4 236.19	Wynland Enjinherbouer ????	Strip and Quote/ Emergency Repairs
1117815	188 319.79	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117816	186 946.08	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1117817	211 839.42	Hypower Heavy Current Maintenance (Pty) Ltd	Strip and Quote/ Emergency Repairs
1118249	180 120.00	Rainbow Plantlife	Strip and Quote/ Emergency Repairs
1117882	3 876.00	Worcester Injinsentrum	Services Urgently needed
1118411	2 166.00	Orchard Supplies	Strip and Quote/ Emergency Repairs
1118675	18 684.60	Bytes Systems Integration	Strip and Quote/ Emergency Repairs
1118287	6 832.72	Audensberg Toyota	Sole supplier
1119927	4 271.01	Spectrum Transcription Services cc	Sole supplier
1120266	5 690 603.79	ABB South Africa	Sole provider
1119454	3 833.89	Jaffes Ford	sole supplier
1119541	11 400.00	Jan Palm Consulting Engineers	sole service provider in Worcester
1120310	47 402.34	ESRI South Africa	sole provider Nationally
1119854	4 444.00	Boland Mowers	sole provider
1119806	8 718.28	Worksmans Incorporated	Strip and Quote/ Emergency Repairs
1120012	19 500.00	Traffic Management Technology	Impractical to follow the normal proc process
1120012	5 625.01	CW Towing Services	Impractical to follow the normal proc process
1119994	5 625.00	Tony's Truck Centre (Pty) Ltd	Services urgently required
1120217	5 150.00	Damas restaurant	Services urgently required
	6 793 737.28		
	27 304 270.39	Actual deviations for the 2013 2014	

Appendix L

AUDITOR'S
2014-11-28BREDE VALLEY MUNICIPALITY
Annual Financial Statements for the year ended 30 June 2014 (2013 Restated)

APPENDIX L: INVESTMENT

Date Invested	Name of Institution	ID	Account number	Interest	Period	Amount Invested	Expiry Date	Amount Receipt	Date Receipt	Receipt Number	Interest	Actual Interest	Difference
19/Apr/13	NEDBANK	4	3/7881531576/166	5.30%	91	10 000 000	19/Jul/13	10 000 000	22/Jul/13	4000322999	132 136.99	132 136.99	0.00
19/Apr/13	INVESTEC	5	DB MM13041933618	5.40%	123	10 000 000	20/Aug/13	10 000 000	21/Aug/13	1300170225	181 972.60	181 972.60	0.00
19/Apr/13	INVESTEC	6	DB MM13041933619	5.45%	154	10 000 000	20/Sep/13	10 000 000	25/Sep/13	5000324660	229 945.21	229 945.21	0.00
13/Sep/13	ABSA	8	2073715565	5.21%	31	10 000 000	14/Oct/13	10 000 000	14/Oct/13	4000327090	44 249.32	44 249.32	0.00
13/Sep/13	NEDBANK	10	3/7881531576/167	5.25%	32	20 000 000	15/Oct/13	20 000 000	15/Oct/13	6000159522	92 054.79	92 054.79	0.00
13/Sep/13	ABSA	9	2073715581	5.22%	61	10 000 000	13/Nov/13	10 000 000	13/Nov/13	4000328017	87 238.36	87 238.36	0.00
13/Sep/13	NEDBANK	11	3/7881531576/168	5.25%	61	10 000 000	13/Nov/13	10 000 000	13/Nov/13	4000328052	87 739.73	87 739.73	0.00
30/Oct/13	NEDBANK	15	3/7881531576/169	5.25%	33	10 000 000	2/Dec/13	10 000 000	2/Dec/13	5000328680	47 465.75	47 465.75	0.00
19/Sep/13	INVESTEC	13	DB MM13091343321	5.15%	91	10 000 000	13/Dec/13	10 000 000	18/Dec/13	2100059175	128 397.26	128 397.26	0.00
30/Oct/13	INVESTEC	16	DB MM13103146408	5.25%	64	10 000 000	2/Jan/14	10 000 000	3/Jan/14	6000164781	92 054.79		92 054.79
30/Oct/13	NEDBANK	17	3/7881531576/170	5.35%	91	5 000 000	3/Jan/14	5 000 000	3/Jan/14	6000164781	2 488.45	94 543.24	
30/Oct/13	ABSA	18	2073847754	5.28%	92	10 000 000	29/Jan/14	10 000 000	29/Jan/14	3000320649	66 691.78	66 691.78	
30/Oct/13	STANDARD	19	088786943-002	5.10%	92	5 000 000	30/Jan/14	5 000 000	30/Jan/14	6000166194	132 580.82	132 580.82	0.00
13/Sep/13	STANDARD	12	088786943-001	5.50%	153	10 000 000	13/Feb/14	10 000 000	13/Feb/14	4000332256	130 547.95	230 547.95	0.00
21/Nov/13	ABSA	20	2073902924	5.32%	91	5 000 000	20/Feb/14	5 000 000	20/Feb/14	4000332514	66 317.81	66 317.81	0.00
21/Nov/13	NEDBANK	21	3/7881531576/173	5.40%	91	5 000 000	20/Feb/14	5 000 000	20/Feb/14	4000332515	67 315.07	67 315.07	0.00
5/Feb/14	ABSA	24	2074092355	5.69%	33	5 000 000	10/Mar/14	5 000 000	10/Mar/14	4000333287	25 721.92	25 721.92	0.00
5/Feb/14	NEDBANK	25	3/7881531576/173	5.75%	33	10 000 000	10/Mar/14	10 000 000	10/Mar/14	4000333288	51 986.30	51 986.30	0.00
13/Sep/13	INVESTEC	14	DB MM13091343322	5.55%	182	10 000 000	14/Mar/14	10 000 000	17/Mar/14	3000322413	276 739.73	276 739.73	0.00
21/Nov/13	STANDARD	22	088786943-003	5.50%	120	5 000 000	23/Mar/14	5 000 000	27/Mar/14	3000322786	90 410.96	90 410.96	0.00
				5.50%	1		24/Mar/14		27/Mar/14	3000322787	767.05	767.05	0.00
				5.50%	1		24/Mar/14		4/Apr/14	5000333972	767.16	767.16	0.00
23/Nov/13	NEDBANK	23	3/7881531576/172	5.70%	123	5 000 000	24/Mar/14	5 000 000	24/Mar/14	3000323549	96 041.10	96 041.10	0.00
5/Feb/14	STANDARD	27	088786943-004	5.675%	59	5 000 000	5/Apr/14	5 000 000	7/Apr/14	5000334175	45 866.44	45 866.44	0.00
				5.675%	2		7/Apr/14		7/Apr/14	5000334175	1 559.08	1 554.79	14.27
							14/Apr/14		15/Apr/14	4000334934	0.00	14.27	-14.27
5/Feb/14	ABSA	26	2074092372	5.73%	61	5 000 000	7/Apr/14	5 000 000	7/Apr/14	5000334176	47 797.28	47 797.28	0.00
5/Feb/14	INVESTEC	28	DB JP14020552616	5.80%	62	5 000 000	8/Apr/14	5 000 000	9/Apr/14	3000323456	49 260.27	49 260.27	0.00
				5.35%	1		9/Apr/14		9/Apr/14	3000323456	740.10	740.10	0.00
25/Mar/14	INVESTEC	37	DB MM14032455804	5.80%	30	10 000 000	24/Apr/14	10 000 000	25/Apr/14	6000170789	47 671.23	47 671.23	0.00
24/Mar/14	ABSA	31	2074225789	5.73%	32	10 000 000	25/Apr/14	10 000 000	25/Apr/14	6000170790	50 147.95	50 147.95	0.00
25/Mar/14	NEDBANK	38	3/7881531576/177	5.83%	31	10 000 000	25/Apr/14	10 000 000	25/Apr/14	6000170791	49 515.07	49 515.07	0.00
5/Feb/14	NEDBANK	29	3/7881531576/174	5.95%	92	5 000 000	8/May/14	5 000 000	8/May/14	3000324640	74 986.30	74 986.30	0.00
5/Feb/14	INVESTEC	30	DB JP14020552617	5.80%	92	5 000 000	8/May/14	5 000 000	8/May/14	3000324639	74 356.16	74 356.16	
24/Mar/14	INVESTEC	32	DB MM14032455805	5.85%	60	5 000 000	23/May/14	5 000 000	23/May/14	3000325532	48 082.19	48 082.19	
24/Mar/14	NEDBANK	33	3/7881531576/176	5.80%	63	5 000 000	26/May/14	5 000 000	26/May/14	3000325644	50 917.81	50 917.81	0.00
25/Mar/14	STANDARD	39	088786943-006	5.70%	2		27/May/14		28/May/14	6000173068	3 123.29	3 123.29	0.00
27/Mar/14	STANDARD	39	088786943-007	5.70%	61	10 000 000	27/May/14	10 000 000	28/May/14	6000173067	95 260.27	95 260.27	0.00
9/May/14	ABSA	40	2074328810	5.75%	31	5 000 000	9/Jun/14	5 000 000	9/Jun/14	4000337522	24 417.81	24 417.81	0.00
9/May/14	STANDARD	41	088786943-008	5.675%	32	5 000 000	10/Jun/14	5 000 000	10/Jun/14	4000337669	24 876.71	22 294.52	2 582.19
									10/Jun/14	4000337692	0.00	2 582.19	-2 582.19
9/May/14	NEDBANK	42	3/7881531576/178	5.90%	32	5 000 000	10/Jun/14	5 000 000	10/Jun/14	4000337658	25 863.01	25 863.01	0.00
24/Mar/14	ABSA	34	2074225666	5.80%	91	5 000 000	23/Jun/14	5 000 000	23/Jun/14	5000338508	72 301.37	72 301.37	0.00
24/Mar/14	INVESTEC	35	DB MM14032455806	6.00%	92	5 000 000	24/Jun/14	5 000 000	24/Jun/14	4000338015	75 616.44	75 616.44	0.00
24/Mar/14	STANDARD	36	088786943-005	5.75%	93	5 000 000	25/Jun/14	5 000 000	25/Jun/14	4000338038	73 253.42	73 253.42	0.00
9/May/14	ABSA	43	2074328739	5.80%	61	5 000 000	9/Jul/14				48 465.75	48 465.75	
9/May/14	NEDBANK	44	3/7881531576/179	5.95%	61	10 000 000	9/Jul/14				99 438.36	99 438.36	
9/May/14	STANDARD	45	088786943-009	5.775%	62	5 000 000	10/Jul/14				49 047.95	49 047.95	
28/May/14	NEDBANK	50	3/7881531576/181	5.95%	61	5 000 000	28/Jul/14				49 719.18	49 719.18	
28/May/14	STANDARD	51	088786943-011	5.825%	61	5 000 000	28/Jul/14				48 674.66	48 674.66	
9/May/14	STANDARD	46	088786943-010	5.800%	90	5 000 000	7/Aug/14				71 506.85	71 506.85	
9/May/14	ABSA	47	2074328810	5.85%	91	5 000 000	8/Aug/14				72 924.66	72 924.66	
9/May/14	INVESTEC	48	DB MM14050958928	5.90%	91	10 000 000	8/Aug/14				147 095.89	147 095.89	
28/May/14	ABSA	52	2074375231	5.88%	90	5 000 000	26/Aug/14				72 493.15	72 493.15	
28/May/14	NEDBANK	53	3/7881531576/182	6.00%	91	5 000 000	27/Aug/14				74 794.52	74 794.52	
9/May/14	NEDBANK	49	3/7881531576/180	6.20%	123	5 000 000	9/Sep/14				104 465.75	104 465.75	
28/May/14	NEDBANK	54	3/7881531576/183	6.15%	124	5 000 000	29/Sep/14				104 465.75	104 465.75	
28/May/14	STANDARD	55	088786943-012	6.075%	124	5 000 000	29/Sep/14				103 191.78	103 191.78	
28/May/14	ABSA	56	2074375223	6.25%	152	5 000 000	27/Oct/14				130 136.99	130 136.99	

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